

NORTH HAMPTON ANNUAL REPORT INCORPORATED 1742



FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

- EMERGENCY NUMBERS -

FIRE EMERGENCY	9-1-1
AMBULANCE EMERGENCY	9-1-1
POLICE EMERGENCY	9-1-1

- TELEPHONE DIRECTORY -

Administration	964-8087
Assessing	964-8087
Building Inspector	964-8650
Town Clerk/Tax Collector	964-6029
Fire (routine business only)	964-5500
Police (routine business only)	964-8621
Public Works Department	964-6442
Recycling Center/Brush Dump	964-9825
Planning & Zoning	964-8650
Recreation	964-3170
Public Library	964-6326
North Hampton School	964-5501
Winnacunnet High School	926-3395

- HOURS OPEN TO THE PUBLIC -

Town Offices	7:00 a.m. – 4:00 p.m. 8:00 a.m. – 12:00 p.m.	Monday through Thursday Friday
Town Clerk/Tax Collector	8:30 a.m. – 6:00 p.m. 8:30 a.m. – 3:00 p.m.	Monday Tuesday through Friday
Public Library	9:30 a.m. – 5:00 p.m. 9:30 a.m. – 8:00 p.m. 9:30 a.m. – 2:00 p.m.	Monday, Wednesday, Friday Tuesday, Thursday Saturday
Recycling Center	8:00 a.m. – 12:00 p.m. 1:00 p.m. – 5:00 p.m.	Wednesday and Saturday
Brush Dump	April – November 8:00 a.m. – 12:00 p.m. 1:00 p.m. – 5:00 p.m.	Saturday

- MEETING SCHEDULES -

Select Board	7:00 p.m.	2 nd & 4 th Monday of the month
Planning Board	6:30 p.m.	1 st & 3 rd Thursday of the month
Zoning Board	6:30 p.m.	4 th Tuesday of the month
Conservation Commission	7:00 p.m.	2 nd Tuesday of the month

WEBSITE www.northhampton-nh.gov

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DEDICATION TO MICHAEL IAFOLLA AND TED TURCHAN

This report is dedicated to two former members of the Zoning Board of Adjustment who are the epitome of the qualities we admire of our respected public servants.

Michael (Mike) R. Iafolla was raised in Dedham, MA, and was a U.S. Army veteran who served during the Korean conflict in Japan. He and his wife, Marjorie, have lived in North Hampton since 1974. Mike Iafolla worked with the family business and served as vice president for the John Iafolla Company of Portsmouth, now part of Pike Industries.

Mike Iafolla served on the Zoning Board of Adjustment from 1985-2001.

"One of the things I most admired about Mike as the chair of the ZBA, was his determination to be fair to everyone — the applicant, oppositional abutters, and the public," Don Gould, former North Hampton selectman, said. Gould remembers that Mike Iafolla said, "Don, sometimes we can get too bogged down by legal niceties and miss the big picture. I see my role as chair of the ZBA to try to balance everyone's interests. The applicant has an expensive piece of property that he wants to use. The abutters are concerned about noise and dust. Their interests are not irreconcilable." "Mike was a practical guy who cared about North Hampton's citizens. He was fair, not demanding. He treated everyone with courtesy and respect. He was a problem solver," concluded Gould.

According to many, Mike Iafolla was regarded as: "Teacher, godfather, friend, character, philanthropist and entrepreneur". He hired and employed hundreds, if not a thousand people; and his company "...contributed millions of dollars in tax revenue to the Seacoast". "There are too many stories to tell about Mike. From bouncing across a rough construction site...to thoughtfully helping a stumbling applicant before the ZBA" said Joe Kenick. "Despite his gruff exterior, he was the first to reach for his wallet when someone fell on hard times, especially old-time construction hands and their widows and orphans," Kenick said. Town Administrative Assistant, Jan Facella, remembered most Mike's sense of humor: "He always made us laugh with his hilarious stories and yet took his role as chair of the ZBA extremely seriously," Facella said. "He had such a quick wit."

Mike Iafolla passed away suddenly on December 28th, 2008.



Theodore M. "Ted" Turchan, and his wife, Eileen with their son, William, moved to North Hampton in the early 1980s after purchasing Marcoda Kennels. Ted graduated from Stratford Connecticut High School and Norwalk Technical College and retired as an experienced mechanical engineer. Ted was very active in North Hampton as a public servant, where he was a member of both the Planning Board and Zoning Board of Adjustment (ZBA). Ted was on the ZBA several times since 2002 learning much, as he often said, from his mentor and ZBA chair, Michael Iafolla.

Ted served on the Planning Board from 1986 to 2000 and on the ZBA as both a primary and alternate member from 2002 to 2010 and on various other Town committees from time to time. He said: "I've always wanted to be involved with what was going on, and I care about the character of the town and that people get a fair shake." Turchan said: "...he has always tried to maintain the rural character of the town and balance that against the plans of people who have a need and want to enjoy their property." Ted said he felt the duty of the ZBA was to "try to find some common ground so people can enjoy their property." He often said he had learned this from Mike Iafolla.

"When I first began serving I used to ask people about what went on 10 years ago," he said. "Now they're asking me." Ted is often remembered for saying that: "I know this town well; I've probably walked over all of it." And, with all the site walks he has done over the years, we believe he has.

Theodore "Tall Ted" Turchan passed away on May 16, 2014 after an extended battle with cancer. "Tall Ted" will be missed.

~ 2014 NORTH HAMPTON TOWN OFFICERS ~

AS OF JUNE 30, 2014

	ELECTED	TERM EXPIRES
MODERATOR	WILLIAM S. BOESCH	2015
SELECT BOARD	LARRY MILLER JAMES MAGGIORE, CHAIR RICHARD STANTON	2015 2016 2017
TOWN CLERK/TAX COLLECTOR	SUSAN BUCHANAN	2016
TREASURER	BARBARA DEWING	2015
SUPERVISORS OF THE CHECKLIST	GAIL HILTUNEN JILL BRANDT HOPE MILLER	2016 2018 2020
TRUSTEES OF THE LIBRARY	SUSAN LEONARDI JOHN KOLLMORGEN KELLY PARROT	2015 2016 2017
BUDGET COMMITTEE	MICHAEL GOLDEN (APPOINTED 4/2014) MICHAEL WALZAK (RESIGNED 11/2014) JON RINEMAN (APPOINTED 11/2014) DAVID PECK (RESIGNED 8/2014) KARI SCHMITZ ROBERT HAMILTON MARGARET ALLEN ROBERT COPP RICHARD STANTON VICTORIA KILROY RICHARD GARNETT	2015 2015 2015 2016 2016 2016 2017 2017 SELECT BOARD REPRESENTATIVE SCHOOL BOARD REPRESENTATIVE LITTLE BOAR'S HEAD REPRESENTATIVE
TRUSTEES OF THE TRUST FUNDS	MARY LAMBERT GEORGE CHAUNCEY MARGARET BROWN	2015 2016 2017

TRUSTEES OF THE CEMETERIES

KENDALL CHEVALIER, CEMETERY SUPERINTENDENT	
MARGARET A. BROWN	2015
MARY LAMBERT	2016
GEORGE CHAUNCEY	2017

PLANNING BOARD

NANCY MONAGHAN, ALTERNATE	2014
THOMAS MCMANUS, ALTERNATE	2014
PHILLIP E. WILSON (APPOINTED)	2015
JOSEPH A. ARENA, JR.	2015
R. SHEP KRONER, CHAIR	2015
BARBARA KOHL, ALTERNATE	2016
MIKE HORNSBY (RESIGNED)	2016
DAN DERBY	2016
TIM HARNED	2017
BARRY DONOHUE	2017
JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	

ZONING BOARD OF ADJUSTMENT

DENNIS WILLIAMS, ALTERNATE	2014
ROBERT LANDMAN	2015
GEORGE LAGASSA	2016
DAVID BUBER, CHAIR	2016
LISA WILSON, ALTERNATE	2016
JONATHAN PINETTE, ALTERNATE	2016
PHELPS FULLERTON	2017
CHARLES GORDON	2017

WATER COMMISSION

TIMOTHY HARNED, SECRETARY	2015
HENRY FULLER, CO-CHAIR	2015
ROBERT LANDMAN, CO-CHAIR	2016
RICHARD T. BETTCHER	2017
JIM MAGGIORE, SELECT BOARD REP	

~ APPOINTED BOARDS AND OFFICIALS ~

AS OF JUNE 30, 2014

	APPOINTED	TERM EXPIRES
HERITAGE COMMISSION	TIBBIE FIELD, ALTERNATE	2015
	JANE CURRIVAN, TREASURER	2015
	PAUL CUETARA	2015
	CAROLYN BROOKS, ALTERNATE	2015
	JEFFREY HILLIER, ALTERNATE	2015
	CYNTHIA SWANK, SECRETARY	2016
	DONNA ETELA, CHAIR	2017
	JANE ROBIE	2017
	NANCY MONAGHAN, PLANNING BOARD REP	
	JAMES MAGGIORE, SELECT BOARD REPRESENTATIVE	
CONSERVATION COMMISSION	LEE BROOKS, VICE CHAIR	2014
	RICK STOKLOSA	2014
	ANITA POUNDER	2014
	LISA WILSON, ALTERNATE	2014
	CHRIS GANOTIS, CHAIR	2015
	PHILLIP THAYER	2016
	BRIAN CHEVALIER, ALTERNATE	2016
	PETER ROBIE,	2016
	RUSSELL JEPPESEN, ALTERNATE	2016
	KATHY GRANT	2016
BANDSTAND COMMITTEE	DELORES J. CHASE, CHAIR	2014
	KENDALL CHEVALIER	2014
	SANDRA SHERIDAN	2014
	ARMAND TURCOTTE	2014
	DEBORAH KRONER	2014
MOSQUITO COMMISSION	DAVID PECK	
	ROBERT HAMILTON	
	PAT MOREINIS DODGE	
	BILL PARE	
ROCKINGHAM MPO/TAC COMMISSIONERS	PHILLIP WILSON	
RECREATION COMMISSION	SARAH MALONEY	2014
	DIANE ANDREWS	2014
	CHRISTINE FREDERICKS	2014
	DANIELLE STRATER	2014
	MIKE SULLIVAN	2014
	LIAM NEEDHAM	2014

ENERGY COMMITTEE

DIETRICH EBERT
ROBERT COPP
PETER PHILBROOK
JAMES MAGGIORE, SELECT BOARD LIAISON

CABLE ADVISORY COMMITTEE

JOHN ANTHONY SIMMONS, CHAIR
AMY KANE
LAUREL POHL
WALLY KILGORE
JAMES MAGGIORE, SELECT BOARD LIAISON
HENRY MARSH, SCHOOL BOARD LIAISON

AGRICULTURE COMMITTEE

CYNTHIA JENKINS	2014
ROBERT COPP	2014
DIETER EBERT	2014
WALTER NORDSTROM	2015
BOB HAMILTON, ALTERNATE	2015
PAM HOPKINS	2016
LISA COTE, ALTERNATE	2016

**CAPITAL IMPROVEMENT
COMMITTEE**

DAVID O'HEIR
JAMES SUNUNU
NANCY MONAGHAN
CYNTHIA SWANK, CHAIR
ANNE AMBROGI
RICK STANTON

**ECONOMIC DEVELOPMENT
COMMITTEE**

ROBERT SCHOENBERGER
JAMES BETTER
GARY STEVENS
JANET ATKINS
LARRY MILLER, SELECT BOARD REPRESENTATIVE

**JOINT LOSS MANAGEMENT
COMMITTEE**

BRIAN PAGE
DENNIS COTE
MICHAEL MADDOCKS
JANET FACELLA
SUSAN BUCHANAN
KEVIN KELLEY
JOHN HUBBARD
ROMEO TURCOTTE
ROBERT ACRES
MICHAEL TULLY

~ LITTLE BOAR'S HEAD OFFICIALS ~

MODERATOR

A. MICHAEL BURNELL

COMMISSIONERS

RICHARD GARNETT
LEON ASADOORIAN
BRIAN GOODE

COMMISSIONER EMERITUS

ROBERT A. SOUTHWORTH (1946)

CLERK

DEBBIE KANNER

TREASURER

REBECCA MURRAY

AUDITOR

JOHN KNAPP

ZONING INSPECTOR

ROBERT SOUTHWORTH

ZONING BOARD OF ADJUSTMENT

MARGARET SCHOENBERGER, CHAIR
LEON ASADOORIAN
WILSON UTTER
CHARLES GORDON
GLENN SHWAREY

PLANNING BOARD

JOYCE HAMILTON
GUIL SPENCER
DAVID O'HEIR
KATHY MEGNA
MICHAEL MEGNA

HERITAGE COMMISSION

MARGARET SCHOENBERGER
ROBERT HAMILTON
JOYCE HAMILTON
DEBORAH KANNER
LEON ASADOORIAN
JOHN LATHAM KNAPP

BUDGET COMMITTEE REPRESENTATIVE RICHARD GARNETT

~ APPOINTED OFFICIALS ~

JUNE 30, 2014

TOWN ADMINISTRATOR	PAUL APPLE
ADMINISTRATIVE ASSISTANT	JANET L. FACELLA
CHIEF OF POLICE	BRIAN P. PAGE
DEPUTY POLICE CHIEF	MICHAEL E. MADDOCKS
FIRE CHIEF/EMERGENCY MANAGEMENT DIRECTOR/HEALTH OFFICER	DENNIS COTE
PUBLIC WORKS DIRECTOR	JOHN HUBBARD
BUILDING INSPECTOR/CODE ENFORCEMENT	KEVIN KELLEY
RECREATION DIRECTOR	JAMES O'HARA
PLANNING & ZONING ADMINISTRATOR	WENDY V. CHASE
WELFARE OFFICER	JANET L. FACELLA
TAX ASSESSOR	MUNICIPAL RESOURCES INCORPORATED
FINANCE DIRECTOR	THOMAS MCCORMICK (RESIGNED 4/2014) RYAN CORNWELL
BOOKKEEPER	BRANDON KOTTAGE
DEPUTY TOWN CLERK	PATRICIA LEE
OFFICE ASSISTANT	GEORGIA DOUGHERTY
LIBRARIAN	SUSAN GRANT, DIRECTOR
CHANNEL 22 EXECUTIVE PRODUCER	JOHN SAVASTANO
REPRESENTATIVE TO SOUTHEAST REGIONAL REFUSE DISPOSAL DISTRICT (53-B)	TOM MCMANUS

REPORT OF SELECT BOARD

The North Hampton Select Board is pleased to submit its annual report on major activities of the 2014 calendar year and fiscal year 2014 which ran from July 1, 2013 to June 30, 2014.

It is important to first recognize that more than 1,300 residents, including 49 new voters, who voted in the March local elections. More than 4300 people live in approximately 1800 households in North Hampton. Thank you to all the residents for voted at the Town Hall and by absentee ballot. Thanks also must go out to Moderator Bill Boesch, Town Clerk Susan Buchanan, the supervisors of the checklist, and all the volunteers for their efforts to ensure Election Day runs smoothly.

The election of officers resulted in Mr. Rick Stanton earning a three-year term to the Select Board. Prior to this elected position, Rick served the Town for many years as an elected member of our Zoning Board and later our Budget Committee, as well as a volunteer on a special committee for the North Hampton School renovation. Rick's experiences and knowledge from years as a decorated Air Force commander and commercial airline pilot, as well as a long-time resident of our Town, make him an excellent addition to our three-member Board.

Of course, one must leave the Board for another to join. Many thanks to Mr. Phil Wilson for his three years of service to the Town as an esteemed, dynamic, and erudite member of the Select Board.

In addition to the election of officers, voters were asked to approve many very important warrant articles in 2014. The priority for the Select Board in 2014 was voter approval for the construction of a new Town Campus, including new library, new fire and police safety center, and renovated administration office. That article did not receive the required 3/5th ballot approval but did garner a majority, 51%. As such, the newly constituted Select Board unanimously committed to diligently working with department heads, library trustees, boards, commissions, and many residents to offering a Town Campus warrant article in 2015 that will produce a Campus that meets the quality of life values that are so important to the fabric of our community.

Voters did pass the FY 2015 operating budget of \$6,129,130. By state statute the Town governing body cannot over-expend the budget. Therefore I want to thank the members of the Select Board, Town Administrator, department heads, and all municipal employees for once again managing the budget with such care and diligence. Best management practices and financial administration permitted the Town to expend the budget sensibly and return a small, but modest amount to the fund balance.

Our Town's finance department had some personnel changes in 2014. Finance Director Mr. Tom McCormick, a true gentle giant and valued member of the administration left our ranks and returned to work in the local private sector. Tom was instrumental in analyzing, restructuring, and presenting many financial mechanisms for the Town. We wish him well and thank him for many years of service to the Town.

Mr. Ryan Cornwell accepted the open position of Director of Finance and has seamlessly administered and continues to improve the financial management of the Town. As a fully qualified Certified Public Accountant his improvements to our financial management are numerous and include: full assessment of earned time settlement exposure, and assistance with revisions to the Town's investment policy whereby we now invest with locally owned banks. The Town also hired a part-time bookkeeper, Mr. Brandon Kottage, to administer the critical daily and routine aspects of municipal finance.

Voters also approved a new Large Gathering Ordinance with several important revisions. The new ordinance requires a permit if your function will entertain more than 200 people (up from 150) and police chief is responsible for issuing the permit, not the Select Board. Appeals are filed with the Select Board by filing a request with the Town Administrator.

And speaking of the police, at the writing of this report Mr. Brian Page has notified the Town of his intent to retire as Chief of the North Hampton Police Department after nearly 15 years in the position and 30 years of active service. Chief Page has deftly managed a police department, budget, and staff that willingly serves and protects our Town night and day. But while Chief Page may no longer wear the stars on his lapel that recognize him as Chief, he has agreed to accept the newly created Town position of Director of Public Safety. In his capacity as Director, Mr. Page will oversee both the police and fire departments (each will be managed by deputy chiefs with a legal title of Officer-in-Charge) and assist the

deputies in management and budgeting for each department. Mr. Page will report to our Town Administrator Paul Apple. The Select Board is most grateful to Chief Page for his service to the Town and anticipates his smooth and successful transition to his new challenge.

A new Information Technology (IT) Capital Reserve Account was approved by the voters. This account will allow the Town to acquire and maintain information technology hardware and software. Management of our computers, servers, and software is clearly important, but this past year, on July 3 to be exact, Mother Nature herself accelerated the Town's new established IT replacement schedule when the North Hampton Fire Department town took a direct lightning strike, destroying much of our computer hardware. Insurance claims have been processed and servers and computers have been replaced. This event highlights the importance of the timing for approving warrants for an emergency generator and a replacement of portable radios for both the police and fire departments. Radios with current technology allow our finest first-responders to serve the Town without interruption.

The fire department was hit by "lightning" of another sort when Chief Dennis Cote made the decision to retire as Chief. Chief Cote served for 7 years as Chief with responsibilities that extended into head of Emergency Management, assistance with code enforcement, blasting administrator, and many, many hours of cooperation and active participation with our Conservation Commission. We wish Mr. Cote well as he embarks on his new career in fire safety.

We also congratulate two veterans of our Fire Department, Mr. Charlie Fredette and Mr. Bradley Hutchings on their recent retirements from our fire/rescue service. Charlie and Brad have more than 50 years of service to the Town of North Hampton combined. Thank you Charlie and Brad for your devotion to the safety of our residents and the visitors to North Hampton.

In an effort to provide wireless service to more of our Town, we are currently negotiating with neighbors and providers to build a wireless transmitter on Town-owned land off of Mill Road. If negotiations are successful, people at and near the beach will finally have wireless service for their cell phones and wireless devices. And with more than 700 beach parking permits issued in 2014 it is clear that North Hampton residents enjoy their time at the beach. The new bathroom facilities may have something to do with the increase in permits, too!

You may purchase your beach permits at the Town offices, but vehicle registrations and taxes, and much more happens at the newly renovated Town Clerk Office. Call it the Town Clerk's Office, or the "Stone Building", but either way the improvements to the building come thanks to a voter approved warrant article for \$110,000 to make the building more accessible via a ramp and wider door in the rear of the building, an updated bathroom, refinished floors, safety improvements for employees, and two outdoor water faucets to keep the potted plants well hydrated.

The Town Clerk's Office is also the regular meeting place for the Water Commission and Heritage Commission. Thanks to the tireless efforts of the Heritage Commission, the Town Clerk's Office is now listed on the National Registry of Historic Places. The Heritage Commission also helped the Select Board and Town Administrator understand a little-used but significant easement, the Discretionary Preservation Easement. This easement offered through the State of New Hampshire and granted through the Select Board is available to residents who seek a tax reduction on the value of their barns. This easement is intended to reduce tax assessment and subsequently encourage barn owners to maintain and improve what the State would consider to be historic structures. Several barns in North Hampton have been granted preservation easements.

The conservation easement approved by warrant in 2013 for the preservation of the 53 acre Governor Dale property on Post Road was finally approved and closed. Thanks must go to the Conservation Commission and Chair Chris Ganotis, Brian Hart of the Southeast Land Trust, and Senators Kelly Ayotte, and Jean Shaheen for all their work to close this deal.

Many thanks to Mr. George Chauncey for his service as Keeper of the Clock at the Town Hall. Thanks to George and the generous donations made over the years to a special maintenance fund, the hands of our clock have been restored and are fully functioning. Mr. Arthur Nadeau has volunteered to follow in George's footsteps as the next Keeper of the Clock.

Town Hall is where most Town Boards, Commissions, and Committees meet. Increased revenue from the recently negotiated Cable Franchise Agreement will allow the Town to invest in the technology that will provide live feeds of meetings from Town Hall. You can still watch meetings live on your computer via Town Hall Stream, but soon all meetings will be live on channel 22.

Whether you watch Select Board meetings from here in North Hampton or away from home please know that Rick Stanton, Larry Miller and I are very grateful for the opportunity to serve you and this community. This report is a highlight of accomplishments, but I would be remiss if I did not also say that we have many more goals to achieve and we have certainly “stumbled” on occasion as we all do in human endeavors. On behalf of Rick and Larry, I thank you for your support as this Select Board does its very best to serve all of you in the best way we can.

All the best.

Jim Maggiore

Larry Miller

Rick Stanton

REPORT OF TOWN ADMINISTRATOR

To the Citizens of North Hampton:

The year just concluded has presented the Town with many challenges, but it has also been a year of good fortune for many as the national and local economies begin to slowly improve.

There are two areas on which I'd like to focus my report. The first is the Town Campus, which garnered a majority at last year's meeting but not the required 60% vote of approval. The Select Board has put the project back on the ballot this year for your consideration. The question is what has changed?

We conducted two important studies this year that justify some of the assumptions about the project that had been made. The structural engineering firm of Foley, Buhl and Roberts determined that the structural deficiencies in the Fire Department are more significant than first thought. The roof trusses are bowed and where the roof attaches to the wall is insufficient for a wind or seismic event. When notified of the structural report, the Town's insurer, Primex, required the Town to shovel the roof after a snow storm of six inches or more.

To put into perspective the added expense this requirement imposes on our budgets, consider that after Winter Storm Juno in late January 2015, workers spent nearly 50 hours removing snow from the town buildings. At \$50 per hour, an active winter will result in significant additional costs to the tax payer.

The second study was conducted by Bonnette, Page and Stone, the same company that did the work at the School. They concluded that the cost to renovate our existing buildings is \$200,000 more than the proposed cost to build new. Why? First, three new walls were necessary to meet seismic and wind building codes. Second, two new bays were required at the Fire Department to ensure continued operations. Third, and more generally, every roof truss has to be refitted, one at a time.

We also spent a great deal of time trying to find affordable land on Route 1 so that the Public Safety Center could be constructed there. We considered 11 parcels to start, focused on 3 and were unable to come to affordable terms on any of the possibilities.

What will the Town Campus cost you? If your home is assessed at \$400,000, you will pay an extra \$152 in taxes per year, or roughly \$75 per tax bill. A \$300,000 will see an annual increase of \$114 and a \$500,000 home will see a rise of \$190 per year. The estimated impact on the tax rate is 38 cents per thousand.

During my travels around Town, many people tell me that they are worried that our spending is out of control. I want to address this issue squarely.

Our assessed value has held steady during the recent recession, only decreasing during the annual reassessment in 2013. Last year, our assessment was over One Billion Dollars, up 1.16% from last year. Over the last 10 years, the value of our tax base has increased, on average, 1.5% each year. Some years have been better than others, but the undeniable fact is that our values are strong and steady.

Our borrowing position is among the best in the State. In fact, if the Town approves the Town Campus, our debt level will be just about what the average is for the rest of New Hampshire's Towns.

Over the last ten years, our budgets have increased at a rate less than the rate of inflation. Indeed, if you take the tax rate in 2004 (\$15.11) and adjust it for inflation, the tax rate would be \$18.81 in today's dollars. Our actual tax rate is \$17.05. If you consider the 2004 budget, and adjust it for inflation, the Town would be spending over \$6.8 million dollars per year on on-going operations. The proposed budget is only \$6.4 million.

Of course we must consider our financial position when considering a project like the Town Campus. If a person has over-spent or borrowed too much in the past, then that person simply can't afford a good value no matter how good it is. The facts, however, are clear: our financial position is sound.

The Town Campus is the least costly way to address the problems we have with our facilities. By building new, we will pay half what it costs us now to heat the buildings – half! – and at a price that is less than what it would cost to renovate. We will reduce our annual maintenance costs. If we build now, our construction costs will be significantly lower than they will be in a few years, and the cost of money is as inexpensive as it is likely to be in the next generation. Spending money requires wisdom ... to look beyond the price tag and to consider value. The Town Campus is a good value.

Facts are stubborn things. Do not be deceived by anecdotal evidence and the politics of personal agendas. Our financial position is strong, our spending is under control and the management of the Town's affairs has been prudent indeed over the last decade. The services you expect are the services that make North Hampton a good and desirable place to live.

We must work together to ensure that North Hampton continues to be a good and desirable place to live. We must face the facts, we must make sober judgments and we must do what our Founders expected us to do: govern ourselves. We are fortunate, indeed, to live in a community that values facts and good judgment.

Thank you for your many kindnesses to me personally. I look forward to serving you in the coming year.

Respectfully,

Paul Apple.

TOWN MEETING WARRANT



THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON

2014 TOWN MEETING WARRANT **WITH MINUTES AND RESULTS**

To the inhabitants of the Town of North Hampton, County of Rockingham, in the State of New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the annual town meeting, to be held at the North Hampton School, 201 Atlantic Avenue in North Hampton, New Hampshire on the first day of February in the Year 2014, being a Saturday, at half past eight o'clock in the forenoon (8:30 A.M.). The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the annual town meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the North Hampton Town Hall, 231 Atlantic Avenue, in North Hampton NH, on the eleventh day of March in the Year 2014, being Tuesday, at eight o'clock in the forenoon (the polls are to be open at 8:00 A.M. and may not close prior to 7:00 P.M.) to act upon the following:

**THE STATE OF NEW HAMPSHIRE
NORTH HAMPTON
Report of the Deliberative Session
Saturday, February 1, 2014**

The first session (deliberative) of the annual town meeting was held at the North Hampton Town Hall, North Hampton, NH on the first day of February 2014.

Town Moderator William S. Boesch called the meeting to order at 8:30 A.M. and explained that the meeting would consist of explanations, discussions, and debate of each of the following warrant article.

Mr. Boesch also shared a bit of town meeting history: This meeting is the 271st since North Hampton became a town in 1742. There have been 111 such meetings held in the Town Hall. The first was held on March 12, 1844.

He reminded the residents present that the important thing about this history is that we are following our forebears in the exercise of self-governance. The Town Meeting is the purest form of democracy. It is a both privilege and a civic duty.

Mr. Boesch opened the meeting by saying, "Perhaps the focus of our discussions today should be on progress rather than victory."

In attendance:

Select Board members - Chair, James Maggiore; Vice Chair Phillip Wilson; Selectman Larry Miller; and Town Administrator, Paul Apple.

Budget Committee – Chair, Margaret Allen; Robert Hamilton; Richard Garnett; Victoria Kilroy; David Peck; Rick Stanton; Michael Golden; Michael Walzak; Larry Miller.

Supervisors of the Checklist – Hope Miller; Gail Hiltunen; and Jill Brandt. These ladies spend many hours behind the scenes tending to the voter check list.

Town Clerk/Tax Collector – Susan Buchanan. Sue is probably the best known person in town. You all see her several times a year.

Library Trustees – Chair, Kelly Parrott; Susan Leonardi, Secretary.

Article One: Election of Officers

To choose the following officers for the coming year:

ONE TOWN MODERATOR

William S Boesch	1105*
Write-ins	9

ONE SELECT BOARD MEMBER

Phil Wilson	532
Rick Stanton	714*
Write-ins	8

ONE TOWN TREASURER

Barbara Kearney Dewing 1054*

Write-ins 6

ONE TRUSTEE OF THE LIBRARY

Kelly Parrott 1069*

Write-ins 4

ONE TRUSTEE/CEMETERIES

George T Chauncey 1050*

Write-ins 4

TWO PLANNING BOARD MEMBERS

Laurel Pohl 514

Barry Donohoe 540*

Timothy Harned 557*

Jonathan Pinette 369

Write-ins 3

ONE SUPERVISOR/CHECKLIST

Hope Miller 1098*

Write-ins 2

TWO BUD-COM MEMBERS

Jonathan Pinette 373

Margaret K Allen 610*

Robert Copp 502*

Michael Golden 453

Write-ins 3

ONE WATER COMMISSIONER

Richard Bettcher 1004*

Write-ins 4

ONE TRUSTEE/TRUST FUNDS

Margaret Brown 1052*

Write-ins 1

* Denotes elected positions

Article Two: Zoning Ordinance Amendment #1

Are you in favor of the adoption of Amendment #1 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article VII, Section 704.2 by inserting the phrase, *or have attached*, within the sentence, Every certificate of occupancy for which a special exception use has been authorized, or in connection with which a variance has been granted by the Board of Adjustment, shall contain *or have attached* a detailed statement of such special exception use or variance and of any condition to which the same is subject.

Majority Ballot Vote Required.

Recommended by the Planning Board, 5 votes in favor and no votes against.

Mr. Kroner explained that this article would simplify the administration of Certificates of Occupancy by allowing attachments of variances, special exceptions, and/or conditions to be placed on the Certificate of Occupancy.

Questions and Comments:

There were no questions or comments voiced.

Article Two will appear on the official ballot as read

Results of balloting on March 11, 2014

YES	956	NO	253
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ARTICLE 2 PASSED

Article Three: Zoning Ordinance Amendment #2

Are you in favor of the adoption of Amendment #2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article VII, Section 706 – Notice of Action. The intent of the amendment is to place the responsibility of posting Building Permits and Certificates of Occupancy with Applicants instead of the Building Inspector/Code Enforcement Officer.

Majority Ballot Vote Required.

Recommended by the Planning Board, 5 votes in favor and no votes against.

Mr. Kroner explained that, last year, according to the Code Enforcement Officer, this particular provision was cumbersome and took a lot of time to enforce. Based on his recommendation, the Planning Board amended the section to shift responsibility from the Code Enforcement Officer to the applicant.

Questions and Comments:

Dr. Joseph Arena (Planning board) reminded everyone that the Certificate of Occupancy is done after the fact and the way this is written can be confusing because you cannot have a C of O on a building permit while the building is under construction.

Mr. Robie asked if the occupant had to post it on site.

Mr. Kroner confirmed that and stated that in the past a property has been approved for a variance and then what was built didn't fit the confines of the conditions in the decision.

No other questions or comments were voiced.

Article Three will appear on the official ballot as read.

Results of balloting on March 11, 2014

YES	939	NO	289
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ARTICLE 3 PASSED

Article Four: Zoning Ordinance Amendment #3

Are you in favor of the adoption of Amendment #3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To adopt a Demolition Review Zoning Ordinance that establishes time limits for the demolition permitting process, and encourages open dialogue between property owners and the Heritage Commission for documenting and potentially preserving buildings deemed historically significant. Participation in the demolition review process is voluntary on the part of any property owner seeking a demolition permit.

Majority Ballot Vote Required.

Recommended by the Planning Board, 6 votes in favor and no votes against.

Mr. Kroner explained that the Heritage Commission is requesting that applicants applying for demolition permits for properties that are older than 50 years allow the properties to be evaluated for their historic significance. First to ensure that we are able to document our heritage through photographs, acquisition of artifacts, and possible relocation of structures.

He stressed that this is voluntary on the part of the owner and that it might incur a delay in issuing the permit.

Questions and Comments:

No questions or comments were voiced.

Article Four will appear on the official ballot as read.

Results of balloting on March 11, 2014

YES 893 NO 320

ARTICLE 4 PASSED

Article Five: Zoning Ordinance Amendment #4

Are you in favor of the adoption of Amendment #4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article III, Section 302.10 – Definition of “Duplex”. The intent of the proposed amendment to the definition of “Duplex” is to remove vagueness from the current definition. The proposed definition shall read: A building designed and/or used exclusively for residential purposes and containing two principal dwelling units separated by a common party wall. The common party wall shall be within interior residential space, including garage space, and shall separate this interior residential space of the two principal dwelling units.

Majority Ballot Vote Required.

Recommended by the Planning Board, 5 votes in favor and 1 vote against.

Mr. Kroner stated that this is in response to a perceived ambiguity in the existing duplex definition. This amendment is intended to make it easier for the code enforcement officer and the applicant to understand.

Questions or Comments:

Dr. Arena stated that it was his understanding that a duplex should be a mirror image so that there is no question in how the change in structure looks from the road.

Bob Noble from 60 Winnicut Road asked why the building would not just be torn down or the owner fined if it did not meet the requirement. He also asked why someone was allowed to build something that was not within the confines of the law. He questioned the competence of the code enforcement officer and if the town was changing the law to circumvent his incompetence.

Mr. Kroner responded that a resident has 30 days to appeal an administrative decision of the code enforcement officer and that no appeal had been made regarding the property in question. He further stated that in this case it came down to a difference in interpretation of the definition and that the code enforcement officer who interpreted it that way is no longer in that position.

No other questions or comments were voiced.

Article Five will appear on the official ballot as read.

Results of balloting on March 11, 2014

YES	976	NO	246
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ARTICLE 5 PASSED

Article Six: Zoning Ordinance Amendment #5

Are you in favor of the adoption of Amendment #5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 406.4.1 – Duplex Requirements, to include the word “contiguous” in front of “non-wetland area”. The new sentence to read: The minimum lot size for a duplex shall be 100,000 square feet and the lot shall contain a minimum of 60,000 square feet of “contiguous” non-wetland area.

Majority Ballot Vote Required.

Recommended by the Planning Board, 6 votes in favor and no votes against.

Mr. Kroner explained that the word "contiguous" was added to keep the statement consistent with existing wetland ordinances and other zoning amendments.

Questions and Comments:

There were no questions or comments voiced.

Article Six will appear on the official ballot as read.

Results of balloting on March 11, 2014

YES 969 NO 253

ARTICLE 6 PASSED

Article Seven: Municipal Complex Project

To see if the Town of North Hampton will vote to raise and appropriate the sum of Five Million Seven Hundred Ninety Thousand Dollars (\$5,790,000.00) for the construction of a new Police/Fire/Rescue building, the construction of a new Library, and the renovation of the existing Police Station for use as the Town Administrative Offices, as shown on the Municipal Facilities Master Plan, to be implemented as depicted on this plan. This plan is available at the Town Offices, and at the Town Clerk/Tax Collector's Office during regular business hours, and on the Town's website at www.northhampton-nh.gov. And to authorize the issuance of not more than Five Million Seven Hundred Ninety Thousand Dollars (\$5,790,000.00) of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and to authorize the Select Board to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further, to raise and appropriate up to One Hundred Seventy-five Thousand Dollars (\$175,000) for the first year's interest payment on the said bond.

3/5ths ballot vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and 2 votes against.

Jim Maggiore moved that Article 7 be placed on the ballot.

Phil Wilson seconded. Larry Miller also recognized.

Moderator Boesch introduced Town Administrator Paul Apple and opened the floor to his presentation of Article 7.

Mr. Apple presented a detailed history of the town's multi-year, on-going consideration of a Town Complex and/or renovations to the existing buildings. Since 2001, many ideas have been considered and as Mr. Apple noted, time passed.

The turning point was in 2013 following the Town Charette – a meeting of experts to decide what the town wants and how to achieve its goals. Over 100 people attended the Charette. Greenspace, uniformity of design, connectivity with the rest of the town while solving the problems of liability, safety, and efficiency in all of the existing and new proposed structures were outlined as major goals.

According to Mr. Apple, the Select Board, and the majority of the Budget Committee, it makes fiscal sense to build new rather than to continue renovating the existing structures. The Select Board interviewed several Construction Managers and selected John Ricci as Construction Manager at Risk which means that the price he gives is a guaranteed maximum. He has to post a bond and if the price goes over, his insurance covers the difference.

The increase on the tax bill for a \$400,000.00 home would be \$200.00.

Mr. Apple presented a comprehensive look at all the facts and figures associated with this project and then asked for questions and comments.

Moderator Boesch stated that a 3/5 ballot is required to pass – 60% of the vote – because it requires bonds.

Questions and Comments:

Dr. Arena asked if the savings from the anticipated gas line had been taken into account and if there would be a cost to convert from what is being installed.

Mr. Apple replied that all the new buildings would burn propane and that the conversion would cost approximately \$1000.00 according to Lamprey Energy.

Dr. Arena asked about a cap on future spending.

Mr. Apple deferred this to the political leaders.

Dr. Arena questioned the 50 year planned obsolescence.

Mr. Apple stated that 50 years is the minimum and with properly done construction and maintenance, the complex would last over 100 years.

Dr. Arena indicated that the green space was an optical illusion.

Mr. Apple stated that the drawings are to scale and not an illusion.

Janelle Zuk 28 Sandpiper Path voiced concern about the plan for growth.

Mr. Maggiore answered that the buildings are designed to expand.

Mr. Wilson added that according to the Rockingham Planning Committee, population projections indicate flat growth over the next 25 years.

Ms. Zuk's other concern was that costs and quality would be cut by the contractor because of the guaranteed price.

Mr. Wilson stated that he has a great deal of confidence that Mr. Ricci will deliver a quality project at or below budget. He also stated that it would be prudent to employ a Clerk of the Works who will oversee the details.

Margaret Allen, who was originally opposed to the plan, now states that the town needs to invest in this valuable asset.

Mr. Peters opposed where the complex is being built stating that most of the police problems are along Route 1 and that perhaps it should be built there.

Mr. Maggiore responded that a Route 1 location had been considered but ultimately the town was not able to purchase the land.

Mr. Wilson added that it would not be a good use of commercial space and the tax revenue that those properties would be gone.

Mr. Peters questioned the wisdom of down-sizing of the library.

Ms. Parrott stated that the library space was smaller than in the original plan because the restroom, the entryway, and the vestibule were no longer part of the floor plan..

Mr. Peters also questioned the amount of green space shown on the plans.

Architect Ron Lamarre (Lavallee-Brensinger) verified that the green space on the plan is accurate and an exact footprint. He mentioned staking the areas.

Elizabeth Needham from 15 Hampshire Road voiced concerns about the Police cruisers exiting into a residential neighborhood on Alden Ave.

Mr. Apple stated that the issue had come up in several meetings. Changes were made and now the design allows for a cruiser transporting a prisoner to pull into the sally port from Alden Ave. and then to exit onto Atlantic Ave. Alden Ave will not be used for emergency egress.

Dave Dunfee from 5 Atlantic Avenue expressed concern about the cost impact and how an increased tax base will impact marketing homes. He asked about utility and maintenance cost savings even though there is more square footage.

Guy Marshall, owner of Lamprey Energy, stated that currently the heating costs for the 24,000 square feet is \$1.11/sq.ft.. With the new complex even though it is 40% larger, the cost drops to 55 cents/sq.ft because of the efficiency of the equipment and the insulation. He also stated that the cost would go down to 27.5 cents/sq.ft with the future conversion to gas.

Mr. Dunfee told Ron Lamarre that he didn't understand how he could say that the complex would have a 50 year life. He also stated that the details are a maintenance headache. And he voiced concerns about the tax impact of the bond payoffs.

Mr. Dunfee also asked what will happen if the library is not able to raise the \$1.2 million for their portion of the construction costs.

Mr. Apple stated that there is enough money to build a usable library. He also said that the library project won't start until next year so they have that time to fundraise.

Carl Walker from 62 Winnicut Road expressed concern about how much the maintenance costs will be reduced from what they are presently and about their prediction of future gas prices.

He asked why we need a new library.

Susan Grant, library Director, replied that there has been no decrease in usage over the past years – meetings have remained steady at 250/year, ebooks are popular, and book circulation has increased. The computers help the residents who don't have their own.

Laurel Pohl from 100 North Road requested that the Budget Committee and the Select Board further address the tax impact.

Mr. Stanton stated that depending on how the bond is constructed, 50 cents would be added to the tax rate for a number of years. Without the project, 40 cents would be added.

Jeff Hillier from 3 Glendale Road asked if the monies set aside for the library could be used in any other way.

Mr. Miller replied that the legislative body voted to match the library contributions and that it is now a pool of money that will be used for the library.

Mr. Hillier requested a show of unanimous support for the library from the Select Board.

Mr. Miller replied that he had been concerned about the size and cost but the present leadership came up with a plan that he is wholeheartedly behind.

Mr. Wilson stated that over the last two years he has discovered how bad the facilities are. He is 100% behind the current plan.

Mr. Maggiore said that this is a well thought out, well laid out plan that he fully supports.

David Raymond from 69 Walnut Ave expressed concerns about the “knoll” on Atlantic that blocks line of sight traffic and was wondering if there is any civil work planned to re-cut, re-grade, and re-contour Atlantic Ave which is not included in the estimate.

Ron Lamarre replied that David Walker from Rockingham Planning did a traffic study and determined that the line of sight would not be a problem because of the new location of the fire station.

Mr. Raymond also asked about the stone building.

Mr. Lamarre explained that it is an essential part of the plan and that it is one of the bookends, with the town hall being the other. He also stated that although the exact use of the building has not been determined, that someone would be in the building every day.

Kathleen Kilgore from 220 Atlantic Avenue expressed concern about the road grade in front of her house.

Ron Lamarre responded that the road will not be re-graded.

Ms. Kilgore asked about the potential change in design to minimize maintenance costs.

Mr. Lamarre replied that the design has changed 3-4 times based on community input. If the residents decide to eliminate a design detail, it will be considered. The footprint will not change.

Ms. Kilgore asked about where the propane tanks will be located.

Mr. Lamarre stated that they will be underground and in the back of the site.

Mr. Noble stated that the town needs to hire an overseer to make sure the quality of the job is the best it can be. He expressed a concern about the price guarantee from Ricci.

Mr. Maggiore explained that the project is open book and will go out to at least 3 bids.

John Sillay from 218 Atlantic Avenue wanted to know if there were any guarantees that the line of sight will not be a problem.

Phil Wilson responded that when you have something the size of a fire truck you don't lose sight of it like if you have a low slung car. Moving the driveway further toward Alden is going to somewhat remedy that. Additionally, there a slope at the Homestead property and some alterations can be made on site.

Marsha Considine expressed the need for wheelchair and walker access.

Joyce Hamilton asked if passive technologies for fuel had been considered.

Ron Lamarre responded that the windows will take advantage of passive solar heating and that the roof is designed for future floatable panels.

Ms. Hamilton also wondered who will maintain the green space.

Mr. Lamarre responded that the DPW will maintain it.

Ms. Hamilton asked how the structural integrity of the historic buildings would be protected during construction.

Mr. Lamarre that Ms. Swank and Mrs. Etela from the Heritage Commission would be watching very closely.

Peter Robie from 87 Exeter Road stated that now is the time to act on renewable energy and not to wait until the roof wears out. He builds high performance homes and said that the costs have come down significantly. He also said that this project needs a Clerk of the Works.

Harold Mailhot voiced concerns about traffic flow on Alden Ave during an emergency call.

The designer of the traffic flow report stated that the arrows on the renderings are misleading and that cruises that are responding will exit onto Atlantic Ave.

Mr. Mailhot also asked about how the school budget is going to impact the taxes.

Mr. Hamilton responded that the school board has presented an essentially flat budget not including the teacher budget.

Margaret Allen did not agree with Mr. Hamilton stating that she believes there will be an increase from both the school and the town.

Laura Pohl from 100 North Road asked what role the building inspector will play and questioned why we need a Clerk of the Works, too.

Mr. Apple responded that the building inspector's role would only be to advise the Board and himself about day to day issues. The Building Inspector has the full time job of code enforcement and inspections throughout the town.

Ms. Pohl then asked about regionalizing our public safety to share resources.

Mr. Apple replied that it's a complicated political process and requires the creation of a new municipality which would take a great amount of time.

Ms. Pohl asked if this proposal with all the savings was tax neutral.

Margaret Allen responded that if it were tax neutral "we'd be done already." She added that it is a very efficient plan and an asset for the town.

Dr. Arena reminded everyone that the road in front of the complex belongs to the state and the town can't tell them what changes they want. He also has concerns about the traffic hazard posed by the bridge. And he asked why the oil tanks by Joe's were not depicted on the plan.

Mr. Apple replied that the Select Board commissioned a title opinion which determined that there is no easement across the land.

Carl Walker requested that the two Budget Committee members who voted against the complex give their opinion.

Mr. Stanton stated that his primary objection is affordability and that there are other options.

Janelle Zuk voiced concerns that the plan does not adequately allow for growth.

Phil Wilson stated that there are only slight population increases projected for the next 25 years and then a decline.

Ron Lamarre reported that two conference rooms and an office for a future planner have been designed in and that they can all be reconfigured to address future need. The Police Department has evidence storage and equipment rooms as well as paper file storage which can be repurposed when those files go electronic.

Mr. Peck asked how the green space initiative is impacting the town's growth.

Phil Wilson stated that 650 acres have been permanently protected by North Hampton Forever. He also stated that it has probably had an impact on the school population as predicted.

Tamara Le from 92 Walnut Avenue stated that she was one of the two Budget Committee members who voted against the project as an alternate from the School Board. She said that she voted as a member of the municipal Budget Committee.

She also stated that the school is a major economic driver and if the level of education and teachers' pay is reduced, the town will lose residents who can afford a raise in the tax rate.

Susan Hills from 145 Mill Road stated that this vote will decide how the residents' money is going to be spent. "It comes down to which cost option do we want for the town?"

Mr. Allen from 21 Squier Road stated that he is completely in favor of the complex and wants to make certain that the teachers get paid enough to keep them here. He voiced an objection to Tamara Le's position.

Laura Pohl stated that zoning controls the growth of the town so explosive growth is unlikely and that the proposal addresses our needs going forward.

Moderator Boesch instructed the clerk to place this on the ballot on the warrant.
No objections.

Mr. Wilson moved to restrict re-consideration on Article 7.

Mr. Maggiore seconded.

Passed.

Results of balloting on March 11, 2014

YES 681 NO 653

ARTICLE 7 IS DEFEATED, DID NOT GET 3/5 VOTE

Article Eight: FY 2015 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Six Million One Hundred Thirty-nine Thousand Four Hundred Thirty Two Dollars (\$6,139,432.00)? Should this Article be defeated, the default budget shall be Six Million One Hundred Twenty-three Thousand Two Hundred Twenty-five Dollars (\$6,123,225.00), which is the same as last year, with certain adjustments required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and 1 vote against.

Mr. Boesch explained that the language of this article only allows a change in the budgeted number and that the default budget number is also fixed. The only change that can be made is to the total.

Mr. Miller moved that the article be placed on the ballot as it has been amended.

Mr. Wilson.

Mr. Miller stated the Budget Committee and the Select Board collaborated on this year's budget which is 4.6% over the 2014 budget. Increases are in wages, health insurance, vehicle leases, fire hydrants, and IT.

The categories of the Operating Budget are as follows:

General Government – There were no questions or comment voiced.

Public Safety -

Questions and Comments:

Arthur Nadeau asked Fire Chief Cote if he could effectively run the department without a deputy. He stated a concern that "when the Chief is a worker bee, no one is watching the big picture." He also wondered who takes care of administrative duties if the Chief is working shifts and if the trainings are up to date.

Chief Cote responded that the Deputy Chief position remains unfunded and that in order to make sure the fire department is staffed, he has to cover shifts. He stated that there has been limited department training because there is no money to pay overtime. Also, sometimes emergency calls interrupt the training and then it has to be rescheduled which is not cost-effective.

According to Cote, the fire department handles close to 1000 calls per year and that presently, they are doing it with 13 people.

He indicated that his budget number of \$193,000.00 would allow him to do his job, do the inspections, become more proactive within the community, and allow the officers to

handle the calls. He stated that the Fire Department needs the tools, equipment, and personnel to effectively provide the service for the community and that it gets harder every year to provide the level of service that the residents want and deserve.

Margaret Allen asked about planning out vacations to allow better management of overtime. She also wondered if our mutual aid generosity was being reciprocated adequately.

Chief Cote explained the vacation equation and that most of the firefighters are family men and women who like to take vacation when their children are out of school.

There is no way to predict when the busy time is going to be.

Regarding mutual aid, the Chief stated that North Hampton is the charter member for the mutual aid system and that this past year North Hampton received more mutual aid than it gave.

Moderator Boesch asked how big the fire department would have to be if we didn't have mutual aid.

Chief Cote responded that the town of North Hampton can't afford to be self-sufficient which is a requirement if there is not mutual aid agreement. The engine and ambulance would have to be fully staffed for a start.

Brad Hutchings stated that people are trying to manage a department they don't understand. Budgets can't be accurate for events that are not scheduled and events that no one has control over. He would rather have the chief turn money back to the town at the end of the year than to "beat him up over a budget he can't predict."

Kelly Parrot asked if a study committee could be set up to look at the proposed overtime allocations and to consider hiring a junior firefighter who would be able to step in when there are retirements.

Mr. Peck stated that we need a study on overtime.

Jean Robinson asked why the volunteer staff was decreased.

Chief Cote responded that the reliable availability of volunteers is diminished because most of them work 1 or 2 jobs and most work out of town. There's also the issue of trainings and certifications.

Mr. Peck wondered if the collective bargaining agreement precluded him from using call workers before utilizing the existing staff.

Chief Cody affirmed that the agreement says full timers go first.

Mr. Stanton asked how much of the overtime is controlled by the Chief independent of the agreement.

Chief Cote answered that they have changed the way they schedule vacations and call backs in an effort to save funding.

Mr. Miller asked if there is a way to manage vacations so they are spread out through the year

Chief Cody responded that there is no longer any way to predict when our busy period will be. They can only take 2 weeks at a time. The only time I can refuse a request is on certain holidays.

Moderator Boesch stated that it had moved and seconded to increase the Fire Department overtime line item from \$171,000. To 191,000.00. Yes to put it in. No keeps it out.

This amendment failed.

Questions and Comments:

Laura Pohl asked to reconsider the last vote.

Operating Budget continued:

Highways and Streets - There were no questions or comment voiced.

Sanitation - There were no questions or comment voiced.

Water Distribution and Treatment - There were no questions or comment voiced.

Electric - There were no questions or comment voiced.

Health and Welfare - There were no questions or comment voiced.

Culture and Recreation – Kelly Parrot stated that line item 4550-4559 for the library was incorrect. Ms. Allen stated that she was correct and changed the line item to \$364, 477.80 changing the new total budget figure to \$6,139,432.00.

Conservation - There were no questions or comment voiced.

Debt Service - There were no questions or comment voiced.

Moderator Boesch stated that the corrected article would be placed on the official ballot.

Results of balloting on March 11, 2014

YES	794	NO	477
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ARTICLE 8 PASSED

Article Nine: Road Resurfacing

To see if the Town will vote to appropriate the sum of Two Hundred and Fifty-two Thousand Dollars (\$252,000.00) for the purpose of resurfacing and reconstructing approximately 2.2 miles of road, withdrawing Thirty Thousand Dollars (\$30,000.00) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose and raising the remaining Two Hundred Twenty-two Thousand Dollars (\$222,000.00) through taxation.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions and Comments:

There were no questions or comment voiced.

So moved by Phil Wilson. Seconded by Jim Maggiore.
Larry Miller moved that all previous items be restricted including #9.
Seconded by Phil Wilson
Passed.

Results of balloting on March 11, 2014
YES 940 NO 353
ARTICLE 9 PASSED

Article Ten: Purchase of Police Cruiser

To see if the Town will vote to withdraw the sum of Forty-seven Thousand Dollars (\$47,000.00) from the Police Revolving Detail Fund and appropriate said sum for the purpose of buying a 2014 Ford Utility Vehicle to be used as a police cruiser. This Article does not raise money from taxation.

Majority Ballot Vote required.
Recommended by the Select Board, 3 votes in favor and no votes against.
Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:
There were no questions or comment voiced.
Phil Wilson moved to place it on the ballot
Larry Miller seconded.

Results of balloting on March 11, 2014
YES 852 NO 449
ARTICLE 10 PASSED

Article Eleven: Purchase of Portable Radios

To see if the Town will vote to withdraw the sum of Eighteen Thousand One Hundred Dollars (\$18,100.00) from the Police Revolving Detail Fund and appropriating said sum for the purpose of buying four portable radios with programming and blue tooth peripherals. This Article does not raise money from taxation.

Majority Ballot Vote required.
Recommended by the Select Board, 3 votes in favor and no votes against.
Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:
There were no questions or comment voiced.
Jim Maggiore moved to place it on the ballot.
Larry Miller seconded.

Results of balloting on March 11, 2014

YES 969 NO 329
ARTICLE 11 PASSED

Article Twelve: Purchase of Roof Mounted Light Bars for Police Cruisers

To see if the Town will vote to withdraw the sum of Ten Thousand Four Hundred Dollars (\$10,400.00) from the Police Revolving Detail Fund and appropriating said sum for the purpose of buying four roof mounted light bars for the current Utility Interceptors in the Police Department fleet of vehicles. This Article does not raise money from taxation.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Miller moved to place it on the ballot.

Mr. Wilson seconded.

Results of balloting on March 11, 2014

YES 845 NO 415

Article 12 passed

Article Thirteen: Contribution to the Mosquito Control Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Seventy-five Thousand Dollars (\$75,000.00) through taxation for deposit into the Mosquito Control Capital Reserve Fund to fund mosquito control activities in FY 2015.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Maggiore moved to place it on the ballot.

Mr. Miller seconded.

Results of balloting on March 11, 2014

YES 967 NO 294

ARTICLE 13 PASSED

Article Fourteen: Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty-five Thousand Dollars (\$25,000.00) through taxation for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Wilson moved to place it on the ballot.

Mr. Miller seconded.

Results of balloting on March 11, 2014

YES	785	NO	526
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ARTICLE 14 PASSED

Article Fifteen: Contribution the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) through taxation for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to allow the Select Board to implement its Earned time Policy which is designed to limit the Town's unfunded accrued leave liability.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Miller moved to place it on the ballot.

Mr. Maggiore seconded.

Results of balloting on March 11, 2014

YES	681	NO	530
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ARTICLE 15 PASSED

Article Sixteen: Information Technology Capital Reserve Account

To see if the Town of North Hampton will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of acquiring and maintaining information technology hardware and software and to raise and appropriate from

taxation the sum of Thirty-five Thousand Dollars (\$35,000.00) to be placed in this fund, and to name the Select Board as the agent to expend on said fund.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and 1 vote against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Maggiore moved to place it on the ballot.

Mr. Miller seconded.

Results of balloting on March 11, 2014

YES	638	NO	578
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ARTICLE 16 PASSED

Article Seventeen: Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Seventy-five Thousand Dollars (\$75,000.00) to be placed in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 8 votes in favor and no votes against.

Questions or Comments:

There were no questions or comment voiced.

Mr. Miller moved to place this on the ballot.

Mr. Maggiore seconded.

Results of balloting on March 11, 2014

YES	855	NO	391
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ARTICLE 17 PASSED

Article Eighteen: Large Gathering Ordinance

To see if the Town will vote to amend the Large Assembly Ordinance adopted by the voters at the 2012 Town Meeting and amended at the 2013 Town Meeting. A full copy of the text of the proposed ordinance is available at the Town Offices and at the Town Clerk/Tax Collector's Office during regular business hours. It is also available on the Town's website at www.northhampton-nh.gov.

Majority Ballot Vote required

Recommended by the Select Board, 3 votes in favor and no votes against.

Phil Wilson explained that this is not so much an amendment as a wholesale replacement with a simpler ordinance. The new language increases the size of the gathering from 150 to 200 people. The Police Chief will have the power of approval or denial and the Select Board will review any appeals.

Results of balloting on March 11, 2014

YES	864	NO	318
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ARTICLE 18 PASSED

Article Nineteen: Other Business

To transact any other business that may legally come before this meeting.

No other business to be considered.

Meeting adjourned 2:30 PM until Election Day, March 11, 2014.

Respectfully submitted,

Susan M Buchanan
Town Clerk/Tax Collector

REPORT OF BUILDING INSPECTOR AND CODE ENFORCEMENT OFFICER

The past year saw an increase of 180 additional permits (417 to 597) issued during the fiscal year 2014.

Code Enforcement continues to be a major part of this position and this office has received voluntary compliance from some individuals but some have chosen to ignore the ordinances and the results have been compliance that came at the cost of thousands of dollars in attorney's fees and fines.

There are two zoning issues that this office continues to deal with. Junkyards and illegal apartments are more prevalent than you would think and are being dealt with as they arise.

The State definition of a junkyard is under RSA 236:112 which basically is having more than one unregistered and uninspected vehicle or a place used for storing and keeping, or storing and selling, trading, or otherwise transferring old, or scrap copper, brass, rope, rags, batteries, paper, trash, rubber debris, waste, or junked, dismantled, or wrecked motor vehicles, or parts thereof, iron, steel, or other old scrap ferrous or non ferrous materials. This pretty well covers the definition and the enforcement action has stood the test in the court system. Junkyards are necessary, but not in a residential or non-permitted location.

Illegal apartments have been reported and when voluntary compliance is rejected it is dealt with in the courts with an application for an Administrative Warrant to search the home, garage, or other location. The owner of the property may have pocketed monies for the illegal apartments but there are other dangers for the owner as well as the usually unsuspecting renter. The personal liability for the owner of an unpermitted apartment if someone is killed or injured in the apartment or on the property itself is substantial and it has meant jail time in the worst possible event. If you have an illegal apartment, it is only a matter of time before someone turns you in.

I have also assumed the duties of Health Officer, which is an important part of all cities and towns in New Hampshire. The duties range from inspecting septic systems to advising the residents of the dangers of Triple E (EEE), and the West Nile Virus. I have the towns web site updated as I receive alerts from the State Department of Health and Human Services on the variety of issues that affect the health and safety of all of us.

2014 Building Permits Issued

Type of Construction	Residential	Commercial	Total
New Home/Structure	18	1	19
Remodel	59	10	69
New Mobile Home	10	0	10
Demolition	6	0	6
Electrical	135	28	163
Plumbing	52	4	56
Mechanical	147	22	169
Accessory Structure	17	2	19
Pools	4	0	4
Septic	34	3	37
Signs	0	9	9
Other	0	0	36
Totals	482	79	597

If you have any concerns, or questions please feel free to contact this office at 964-8650, or email me at kkelley@northhampton-nh.gov

Sincerely,
Kevin Kelley

REPORT OF THE POLICE CHIEF/DIRECTOR OF PUBLIC SAFETY

Your first question may be as you read this year's Town Report is; "where are the reports of the Fire/Rescue Department and the Police Department this year?" The answer to that question is simple, but at the same time, it gives me an opportunity as your Police Chief of nearly 15 years, and Interim Public Safety Director of four months to explain a new management structure voted unanimously by the Select Board at the end of the 2014 Fiscal Year. This new structure is meant to create an environment where the Public Safety Departments, which consists primarily of your Fire and Police Departments, can better operate as a team and of course will result in a more productive and cost efficient manner in which to operate both departments. Within this re-organization, the Deputy Chiefs of both the Fire/Rescue and Police Departments will retain full operational authority over those departments while the Director of Public Safety will assume full authority over the submission of budgets and financial controls over the approved budgets for those two departments. The Job Description of the Director of Public Safety is also responsible to function as the Emergency Management Director during times of crises' and may also have authority over other departments in the town's organizational structure for limited periods of time as long as there is a specific temporary directive from the Select Board to assume such authority. A copy of the Job Description of what eventually will become a Part Time Director of Public Safety is available from the office of the Town Administrator.

Following the retirement of Chief Dennis Cote of the Fire/Rescue Department, and my subsequent appointment as Interim Public Safety Director I began to discuss the challenges experienced by the department in the 2014 Fiscal Year with Lieutenant Peter Francis, the Officer in Charge of the Fire/Rescue Department in the absence of a Fire Chief, the Lieutenants, and all the other members of the Fire/Rescue Department. Following these discussions, it became obvious to me that there is an extremely talented, dedicated and qualified group of employees who want to remain a progressive department and are excited to continue to progress and raise the standards of their department. I also found that based on the absences of an average of 2.5 employees out of the work schedule caused by Military Deployments and non work related injuries, that the Fire/Rescue Department has and continues to provide a high level of service. It is also obvious to me they were very successful in keeping up with the many demands placed on their department by North Hampton Residents and those who visited North Hampton throughout the 2014 Fiscal Year. Obviously as the Interim Public Safety Director, it is my responsibility to solicit and respond to the ideas and requests of the employees of the Fire/Rescue Department. While I have done that to the best of my abilities, I must also add that the Officers and the Firefighters within the Fire/Rescue Department have all been committed to providing me with as much information as possible so I can better learn and understand their operations. They have also been very helpful to me in making sure that spending in their department remains at an acceptable level and it is obvious they all realize it is imperative even with the many demands placed on their department, that the bottom line of the department budget not be over spent. Realizing this report is meant to concentrate on the 2013-2014 Fiscal Year, I would be remiss if I did not mention the retirement of two dedicated employees after the close of that fiscal year, who together served the town for an extensive period in the Fire/Rescue Department. Lieutenant Brad Hutchings served the town for nearly 29 years, while Firefighter Charlie Fredette served the town for 23 years. This kind of commitment and longevity is very difficult to find in the work force today, and I appreciate and commend all Lieutenant Hutchings and Firefighter Fredette have done for the town over the years.

Of course, the Police Department is somewhat easier for me to report on where I have spent 30 years of my life within your police department, with nearly 15 years of that time as your police chief. As police chief, I have seen many incredible police officers come and go, and as we train and lose those officers to other agencies, I always experience some level of anxiety as we strive to replace those officers with the same dedication and qualifications as those who left us. The officers who have worked, and currently work for your police department have always been the most dedicated and qualified as I have seen anywhere. It is largely because of our officers at every rank within the department that we are able to continually choose the right personalities and character traits that are important to have in our officers. It is also due to all of the officers at every level of our police organization that new officers are trained at a very high level and

operate at the high standards based on those same officers leaving by example. Due to turnover and a non work-related injury in the police department, we have also experienced a 2.5 average employee shortage in the normal work schedule in the second half of the 2014 Fiscal Year, and this problem has continued into the current fiscal year. My acceptance of the role of Interim Public Safety Director further aggravated this problem in the police department where I had to split my time between the needs of the Fire/Rescue department and the police department. Even under these circumstances, in the capable hands of Deputy Chief Maddocks, the Sergeants, and the other officers in the police department the services considered important to the residents of North Hampton, and the citizens who visit North Hampton remained at or well above acceptable levels.

Normally the past reports of the fire chief and the police chief have concentrated heavily on statistics and calls for service provided during any particular fiscal year. Although these numbers and statistics are important for the residents to have access to, many times this approach to explaining the services that the police and fire departments actually provide are not transparent to what we actually do in your public safety departments. One call for service by either department reflects one service provided, but it does not stress the importance of the EMT/Firefighter or Police Officer just being there for a number of hours after someone has just lost a loved one, have been involved in some type of traumatic accident, or has been the victim of a crime. One call for service also fails to depict the relief in a residents face when the fire/rescue department shows up at their house and saves their furnace and many valuable personal belongings in their basement, because they showed up during flooding rains while the power was out, in order to pump thousands of gallons of water out of their basement. One call for service also fails to depict the relief a resident has when a police officer shows up in the early morning hours and takes into custody one or more persons who were sneaking around that resident's property. These examples are not the exception, they are the rule, and based on my knowledge of both departments and the employees who staff them I know they will continue to respond above and beyond what is required of them. Finally, it is extremely important that the Public Safety Departments continue to train together and become very adept at operating in a Unified Command Environment. This will prepare us to be constantly prepared for any Mass Casualty event similar to those that have taken place around us over the last two years, in towns with the same population(s) and are of the same size and demographic of North Hampton.

Of course, if any resident is interested in statistics for any type of call for service, or the total numbers of calls by either department a telephone call or an e-mail is all it takes to request and subsequently receive the information they request. I strongly believe after working in North Hampton for nearly 30 years that the statistics, and the type and quality of the services provided by the public safety departments justifies the costs to the resident approved by the Select Board, the Budget Committee, and the Voting Residents on an annual basis. This particular report to the town is very difficult for me where it is the last I will do as your police chief. At the same time, after I step down from that position which I know I will miss greatly, I look forward to continuing to serve the town in the capacity of the Part-Time Director of Public Safety. As your Public Safety Director, it will be my primary responsibility to maintain the public safety department budgets, and to monitor all past and future public safety ideas and programs. As mentioned above the responsibilities of my office will also include functioning as your Emergency Management Director. Following this transition, I will still be able to be reached by e-mail at bpage@northhampton-nh.gov, or by contacting me through the Town Administrative Offices at 603-964-8087.

Brian P. Page
Chief of Police/Interim Public Safety Director

REPORT OF DEPARTMENT OF PUBLIC WORKS

2014 proved to be another productive year for the Public Works Department. The winter weather season kept the department busy and put pressure on the Public Works Budget. The first three months of the calendar year demonstrated an active weather pattern with approx. 60" of snow. November and December were unseasonably mild with a few winter events. In 2014, we had 40 winter events requiring plowing and/or roadway treatment. During the winter season, our main focus at the highway department is to keep our roads safe for the traveling public.

Catch basins and culverts were cleaned during the spring season. Road paving and drainage projects were completed on River and Hampshire Roads. A bituminous leveling course was installed on Old Locke and South Roads. North Road improvement projects were started during the summer months with the balance of work to be completed in Spring 2015. A complete reclamation and paving project was completed this fall on Willow Avenue.

The highway department is responsible for the maintenance of approximately 33 miles of roadway. We continued our summer roadway maintenance program including; mowing, street signs, pavement marking, litter pick up, pavement repair, and trimming. The department provides maintenance for the municipal buildings, grounds, and common areas at various locations in town.

The recycling center continues to sort, bail, and load materials for market. A total of 100 tons of various materials were recycled at the center in 2014. Residents also recycled 498 tons of material curbside in 2014. The residents of North Hampton, with the combined tonnage from the center and curbside, recycled 36 percent of its waste in 2014. The Brush/Compost area continues to process yard wastes such as brush, leaves, and garden materials. The center is open 8:00 AM – 4:30 PM on Saturdays from April to November. Wood chips and ready-to-use compost are available to residents for their personal use.

We would like to again thank the residents of North Hampton for their continued support of the Public Works Department. Personally, I would like to thank the entire public works team for their dedication and professionalism in performing the duties of the department.

We look forward to providing quality service to the community of North Hampton in the upcoming year.

Respectfully submitted,

John Hubbard, Director
North Hampton Public Works

REPORT OF THE RECREATION DEPARTMENT

Our Mission: To enhance the quality of life for all citizens, regardless of age, in our community by creating strong partnerships and providing a variety of recreational activities, special events and services that encourage life-long learning, fitness, and fun.

The North Hampton Recreation Commission is a volunteer citizen group responsible for recommending policy regarding the development and operation of a well-balanced system of parks, programs and special events. The Commission meets monthly and its members include, Dale Rochford, Danielle Strater, Diane Andrews, Christine Fredericks, Mike Sullivan and Liam Needham. An incredible thank you is in order for their efforts and continued support.

Among the wide variety of programs that the Recreation Department offers include, Piano lessons, Smart Tennis for both adults and children, Summer Adult Coed Softball League, Coyote Club, Tai Chi, Sagamore's First Tee Program, Chess Club, Programs for Active Senior Adults (PASA), Little Nippers Soccer with Mark Ruest, Surf Lessons with Cinnamon Rainbows and North Hampton P.E., Marine Science with Seacoast Science Center, and Lego Club, just to name a few.

Halloween was a blast this year. A big thank you to the North Hampton Fire Department for hosting the event and making it a success for the kids who really enjoy coming to see the trucks. The costumes were outstanding.

In December, the Town held its annual Breakfast with Santa event. The folks from the Newington IHOP served pancakes with all the sides! Over 130 children of all ages whispered their wish lists to Santa himself while parents were able to snap many pictures. Philbrick's Fresh Market donated their delicious coffee for the event as well. Thank you to the Recreation Commission for your assistance in creating a wonderful memory and experience for the children. A special Thank You also goes out to Santa this year; the children really appreciate the extra trip down from the North Pole.

Our Summer Rec Camp program was once again successful, we changed things up again with some new field trips and all of the kids had a phenomenal experience. Our second annual end of summer cookout was a fun time with many families enjoying hamburgers and hot dogs on a beautiful day to end the Summer Rec Camp! Thank you to all the families, without you summer in North Hampton wouldn't be the same.

A sincere thank you to all of the local businesses and individuals who generously donated to the Scholarship Fund. This fund provides a number of North Hampton children the opportunity to attend recreation programs that they may not have otherwise been able to. Attending programs like Summer Recreation Camp helps to create a well rounded member of our community by increasing their self-esteem and self-confidence. It also provides an opportunity to develop positive social skills, grow to be more independent and build leadership qualities.

Additionally, the Recreation Department would like to thank all of the Town Departments including; Public Works, Fire, Police, Library, Planning/Zoning, Administration & Building for all of their team efforts. We would especially like to thank the North Hampton School Board, Peter Sweet, Mike Caron, Maribeth Driscoll, Kelly Ford, and Jon Gamache for assisting in promoting partnerships with the community and for the usage of the school facilities in which many of our quality programs are housed. These important partnerships assist the Recreation Department to improve the quality of life for all of North Hampton's residents.

Respectfully,
Jim O'Hara
Recreation Director
603.964.3170

REPORT OF THE WELFARE DIRECTOR

The North Hampton Welfare Office provides emergency assistance for housing, food, utility and medical needs. Assistance is provided through vouchers or payment directly to vendors. The Town's assistance allows the resident to avoid homelessness, hunger, and medical problems while they procure permanent assistance through State programs.

The Welfare Office is committed to helping people meet their shelter, clothing, food and medical needs on an interim basis and referrals to service organizations are coordinated during the application process.

The Welfare Office would like to extend appreciation to the local businesses who accept vouchers from the Town on behalf of those residents who seek assistance.

Qualification criteria are verified, and compliance with State and local guidelines is mandated for continued assistance. Appointments are recommended and can be made during regular business hours, Monday through Thursday, 7:00 a.m. to 4:00 p.m., and on Friday from 8:00 a.m. to 12:00 p.m.

Respectfully submitted,

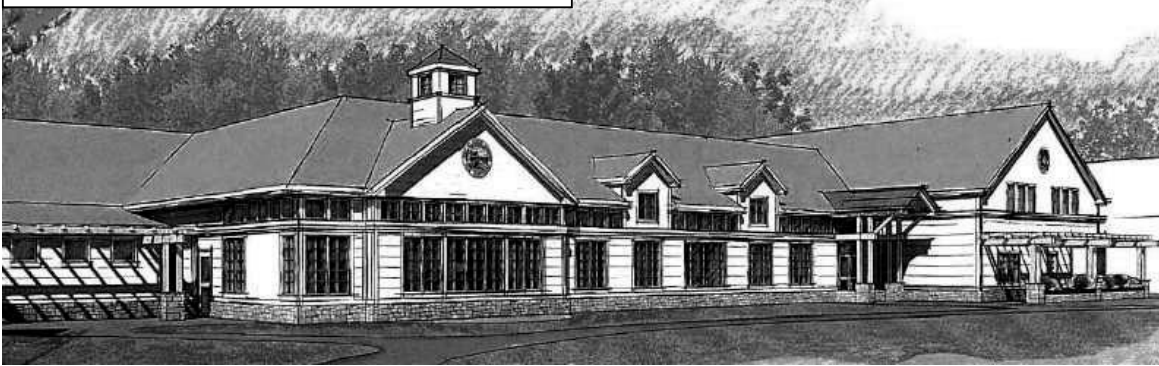
Janet Facella

REPORT OF THE NORTH HAMPTON PUBLIC LIBRARY TRUSTEES

The North Hampton Public Library (NHPL) Trustees closed out 2014 with renewed excitement for the future new North Hampton Public Library and Cultural Center in the Municipal Town Complex.

We are extremely excited about the design of the new library & cultural center and its ability to serve as a central resource for our community. The building design has successfully created dedicated areas for toddlers, teens, seniors and adults to enjoy while maintaining quiet study rooms and open spaces. The floor plan includes flexible multi-purpose rooms that can be arranged to accommodate 75-100 people for larger programs and community meetings. The 9,000 square foot building will also have ADA compliant, full handicap accessible entrances, restrooms and aisles that will be able to accommodate those in wheelchairs or strollers. Our attachment to the Town offices will allow us to both conserve amenities and share resources such as energy, storage, restrooms, parking and North Hampton historical collections. We are confident this attractive, energy efficient and enduring design can serve the needs of our North Hampton community and create more opportunities for education, information sharing and life-long learning for future generations.

Proposed New Library & Cultural Center



After a very promising vote in the March 2014 town elections, the NHPL and its supporters are continuing to forge ahead with our capital campaign to build a new library & cultural center for the town of North Hampton. This project will be built with a combination of public and private funds. Our Capital Campaign Committee created the North Hampton Public Library & Cultural Center Foundation to raise the necessary private funds from individuals, businesses and foundations. The foundation is incorporated as a New Hampshire non-profit organization and has recently received its 501(c)(3) status. Our goal is to raise half the total amount from the community, with the remaining funds coming from the Town through a Bond. The new building will be in the center of North Hampton's new town campus – placing us where we should be, at the heart of our town, both literally and figuratively. We have launched a \$1.2-million fundraising campaign in support of the new North Hampton Public Library and Cultural Center which we hope that you will be a part of!

Completing the campaign will require vision, leadership and dedicated support from our community. Our Capital Committee, chaired by Jo Lamprey and Jenny Marshall, will focus its efforts in fundraising the library's half of the new building. Lewis Roch serves as the committee's financial agent, Marcia Gagnon as secretary and Suzanne Pieklik as Database Administrator. We sincerely appreciate the dedicated effort of our Capital Campaign Committee members and those that participated in the many community meetings. There will be many opportunities for you to participate in the campaign as we continue to move forward in the new year.

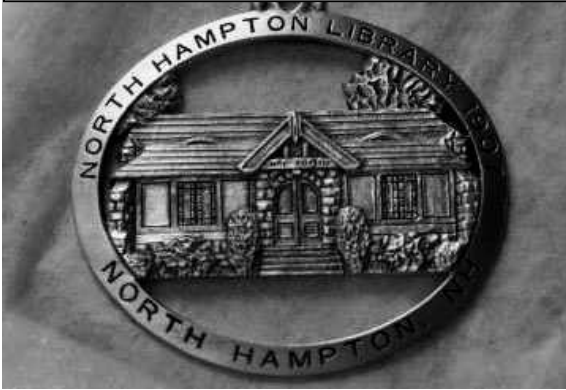
On June 28, 2014 the Library Trustees, staff and volunteers held our town's first Library Day event. The event was held to recognize our town's 1907 library's induction, also known as the "Stone Building", to the National Register of Historic Places. The event also allowed us to "Celebrate the Past and Give to the Future" by contributing over \$5,000 toward our new library campaign through donations, ornament sales and contributions to a silent auction. The Trustees and NHPL staff would like to express our appreciation to all the individuals and many local businesses that supported this great event. This day would not have been possible without the many volunteers

Celebration Cake for Library Day



from our community and entire library staff who generously provided their time and energy. Thank you!

North Hampton Library's 1907 Ornament- On Sale!



In conjunction with Library Day we commissioned the production of a commemorative ornament of the 1907 library. They can be purchased for \$20 at the North Hampton Public Library, the Cranberry Bog and Nature's Outpost. These beautiful, limited edition ornaments were designed and made in New Hampshire by Hampshire Pewter. All proceeds from the sale of the ornaments go toward our Capital Campaign to help us build a new library and cultural center for the citizens of North Hampton.

This year our library was selected as the Neal-Schuman Foundation award winner. This grant allowed Sally Gardner Reed, Executive Director, of United for Libraries to come to North Hampton Public Library to facilitate a 2-day library advocacy workshop in November that was attended by fourteen individuals

from the community. North Hampton was one of 10 libraries from across the country to receive this grant. The workshop was a great success and we all learned a tremendous amount during the two days.

The Library has 3 full time and 6 part time staff members. These dedicated team members do an amazing job serving our community. The top items circulating in our collection this past year were Fiction, DVD's, Children's Picture books (E FIC) and Easy Readers. Circulation this past year (46,336 items) was slightly above average, indicating that library use remains steady, and our library is as relevant today as it was before the advent of eBooks. We are also circulating more diverse items, such as microfilms for genealogists, Kindles, games, even a telescope! This year the library added 2219 items to the collection, excluding magazines was 2219. Fiction, including children's and young adult fiction accounted for forty-seven percent of new purchases this past year and DVDs accounted for 10 percent of our new materials.

The value of our collection stands at \$713,218.

This year the loaned most often was Jojo Moyes' book Me Before You, and the most popular non-fiction book was The Boys in the Boat by Daniel Brown. Our library staff works hard to support you and your book group. If we don't have the resource, DVD or book you are looking for we'll try to get for you through New Hampshire's interlibrary loan system. Interlibrary loans increased by 8% this past year over 2013. We borrowed 483 items for our patrons and loaned 568 items to other libraries.



This year our meeting room use increased by 22 percent. Many organizations in town use the library's meeting space to hold their meetings and events. We are hopeful for the passage of the Town Campus to be able to better serve our community's meeting and programming needs.



DVD circulation has declined slightly the past two years but still constitutes our secondmost popular choice of library materials used. The most popular adult movie checked out last year was "Lincoln" with "The Great Gatsby" a close second and surprisingly the DVD "Barbie- A Perfect Christmas" was the most popular children's DVD -- checked out 24 times! Did you know we also have access to movies through online sources such as IndieFlix, which provides free access to streaming movies online using an account set up with your library card, similar to Netflix.

The fiscal year that ended in 2014 showed our highest attendance on record at library programs for youth and teens with more than 2430 children attending our programs! This past year, our popular "Great Stone Face Book Award" afterschool book group was a very successful partnership with North Hampton School Library Media Specialist Mrs. Linda Sherouse and Ms. Lorreen Keating Youth Services Librarian at NHPL. Students in

grades 4 - 6 participated and read present and past Great Stone Face nominated books. This program carried over to a very popular Thursday night book group in the summer. *When school's out the Library is in!* For more than 50 years the library has had a summer reading program for youth to encourage and support reading during the summer months. This year was no different with 175 children participating in the Summer Reading Program. From story times for pre-school children to the best in books for teens, the North Hampton Public Library is the place for youth!

For those who feel that the physical paper bound book is a thing of the past, we hope you know the library has six Kindles (including one Kindle Fire), a Nook, seven public computers including one chrome book. Additionally library patrons have access to OverDrive, a digital library is a website that allows patrons with a valid library card 24/7 online access through the New Hampshire State Library to a FREE digital collection of eBooks, audiobooks, music and video. Patrons can select from a vast catalog of hundreds of thousands of titles. These resources can be read on a Kindle device or within Kindle apps (U.S. only), or download to a wide variety of devices.

We are grateful for the generous support and assistance –especially by the Friends of the Library who make possible many of the “extras” – museum passes, summer reading program prizes, coffee & tea at the library etc. This year Museum Passes increased in use by 54 percent. In fact, our most popular items checked out were the passes to the Boston Museum of Science and the Museum of Fine Art which tied for most use this past year. Thank you to The Friends of NHPL for your hard work and dedication to the library’s mission.

We look forward to working together with the community to support the library capital campaign in 2015 and contribute to the future of North Hampton. To learn more about the new library or the many ways individuals, foundations and organizations can support the Capital Campaign please contact nhpltrustees@gmail.com.

North Hampton Public Library Trustees
Kelly Layman Parrott, Chair
John Kollmorgen, Treasurer
Susan Leonardi, Secretary

North Hampton Public Library

FY2014

Circulation

Adult Books	13380
Downloaded books to devices	1765
Juvenile Books	16853
Periodicals	1383
Audio Books	2459
Videos & DVD's	8510
Educational Toys & Kits	446
Loans to other libraries	568
Total	46270

Collection

Materials in the collection as of July 1, 2013	37052
Materials deleted from collection	3981
Materials added to collection	3183
Materials in the collection June 30, 2014	36254

Other Statistics

Number of Patrons as of 7/1/2013	3633
Number of Patrons as of 6/30/2014	3749
Number of library visits	36000
Meetings held at the library	297
Public Computer Usage	2269
Museum and other Passes used	258

Financial Report**Ending Balance per June 30, 2014 Report**

	Opening Balance July 1, 2013	\$ 51,946.91
Receipts:		
Town Appropriation	\$	354,186.00
Other Income - Copier	\$	466.94
Interest Income		
Total Receipts	\$	354,652.94
Expenditures		
Salaries, benefits, taxes	\$	257,280.00
Programs	\$	9,319.00
Operations	\$	20,443.00
Facility	\$	4,507.00
Utilities	\$	14,618.00
Media	\$	44,791.00
	\$	56.00
Total Expenditures	\$	351,014.00
Encumbered balance	\$	3,638.94
Unencumbered Balance on hand June 30, 2014	\$	55,585.85

Financial Report of Non-Appropriated Funds

	Opening Balance July 1, 2013	\$ 38,298.00
Receipts:		
DVD Overdue Fines	\$	625.98
Conscience Jar Donations	\$	754.57
Book Sales	\$	476.27
Other Gifts	\$	75.00
Building Expansion Fund	\$	(1,365.00)
Copier Income	\$	1,030.91
Reimbursed from appropriation	\$	1,570.00
Nonresident fees	\$	160.00
Anticipated Funds - Donations	\$	7,348.27
Fund-raising	\$	354.50
Other Fees/income	\$	483.96
Interest Income	\$	6.02
Damaged/lost materials reimbursement	\$	336.82
Materials sold/Summer Reading Program etc	\$	280.97
	Total Receipts	\$ 12,138.27
Expenditures:		
Audio Books, DVD's	\$	1,260.82
Books	\$	29.64
Programs & program supplies	\$	3,721.50
Supplies & equipment	\$	218.68
Administrative Expense	\$	150.96
Planning & Consulting Fees (building program)	\$	898.64
Leased Equipment	\$	2,816.52
transfer to building fund	\$	2,942.05
	Total Expenditures	\$ 12,038.81
	Balance on hand June 30, 2014	\$ 38,397.46

Invested Funds

	Ending Balance per June 30, 2013 Report	\$ 279,115.71
	Interest earned	\$ 1,362.63
	Donations	\$ 1,300.00
Transfer of funds into Library Foundation Account	\$	(7,262.90)
Lavallee Brensinger Architectural Fees	\$	(9,000.00)
Opus Advisors - feasibility study & Fundraising fees	\$	(28,237.50)
Interest on Capital Reserve Account held by town	\$	(469.82)
	Total Invested Funds 6/30/2014	\$ 236,808.12

North Hampton Public Library's biggest asset is the people who work for you to give you the best service possible. We currently have three full-time staff and six part-time staff who work various hours and shifts during the 48 hours a week the library is open. We also have volunteers who give of their time doing various tasks in the library. This past year the library extended our hours from 45 to 48 hours per week, opening 30 minutes earlier Monday through Saturday, to ensure that we are serving you to the best of our ability.

You may not know that 2 of the full-time staff and 3 of the part-time staff have worked at the library for well over 10 years. Two of the full-time and one of the part-time staff have masters' degrees in library and information science and all part-time staff have college degrees. Our commitment to serve your needs is important to us whether you are looking for a book, need help or information, or need books delivered to your home, we are here to serve you.

Our goal is to provide you with your educational, informational, cultural, and recreational needs, through a variety of resources. If you haven't been to the library for a while, please come in and explore the many services and materials available to you as a resident, or as an employee of a town business. We are here to serve you.

Respectfully submitted,
Susan Grant, Director

REPORT OF THE TAX COLLECTOR

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of NORTH HAMPTON Year Ending 06/30/2014

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2014	2013	2012	2011+
Property Taxes	#3110	XXXXXX	\$ 2,306,233.13	\$ 0.00	\$ 0.00
Resident Taxes	#3180	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	XXXXXX	\$ 352.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		XXXXXX	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		(\$ 8,561.97)			
This Year's New Credits		(\$ 18,820.99)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 8,384,845.00	\$ 8,451,867.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 50,300.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 5,283.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 0.50	\$ 38,097.86	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 8,413,045.54	\$ 10,796,549.99	\$ 0.00	\$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603) 230-5090

TAX COLLECTOR'S REPORTFor the Municipality of NORTH HAMPTONYear Ending 06/30/2014**CREDITS**

REMITTED TO TREASURER	LEVY FOR YEAR 2014	PRIOR LEVIES		
		2013	2012	2011+
Property Taxes	\$ 2,715,478.59	\$ 10,589,907.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 300.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 352.00	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 0.50	\$ 38,097.86	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 158,393.13	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	(\$ 8,561.97)			

ABATEMENTS MADE

Property Taxes	\$ 0.00	\$ 9,800.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 5,669,366.41	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	(\$ 13,537.99)	XXXXXX	XXXXXX	XXXXXX
TOTAL CREDITS	\$ 8,413,045.54	\$ 10,796,549.99	\$ 0.00	\$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.

(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

TAX COLLECTOR'S REPORTFor the Municipality of NORTH HAMPTON Year Ending 06/30/2014**DEBITS**

UNREDEEMED & EXECUTED LIENS	2014	PRIOR LEVIES		
		2013	2012	2011+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 118,296.21	\$ 88,118.80
Liens Executed During FY	\$ 0.00	\$ 170,463.42	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 731.07	\$ 4,952.77	\$ 20,745.20
TOTAL LIEN DEBITS	\$ 0.00	\$ 171,194.49	\$ 123,248.98	\$ 108,864.00

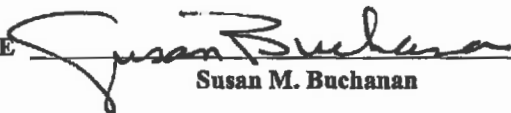
CREDITS

REMITTED TO TREASURER		2014	PRIOR LEVIES		
			2013	2012	2011+
Redemptions		\$ 0.00	\$ 37,693.30	\$ 51,480.24	\$ 54,732.06
Interest & Costs Collected	#3190	\$ 0.00	\$ 731.07	\$ 4,952.77	\$ 20,745.20
Abatements of Unredeemed Liens		\$ 0.00	\$ 148.88	\$ 6,616.00	\$ 0.00
Liens Deeded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 132,621.24	\$ 60,199.97	\$ 33,386.74
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 171,194.49	\$ 123,248.98	\$ 108,864.00

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? yes

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE



Susan M. Buchanan

DATE

7/1/14

REPORT OF TOWN CLERK

Report of the Town Clerk for Year Ending June 30, 2014

Cash	\$1,562,053.65	\$343,160.46
Interware Liability		\$1,498.10
Dog License- Due State		\$1,761.00
Marriage License-Due State		\$988.00
Death/Birth-Due State		\$9,200.00
Boat Registration -Town Fee		\$3,696.33
Boat Registration -TC Fee		\$1,070.00
E-Reg Mail Fee		\$725.50
UCC Filings		\$2,340.00
Filing Fees		\$24.00
Return Check Fees		\$275.00
Motor Vehicle Permits		\$1,110,556.76
Motor Vehicle Titles		\$2,344.00
Motor Vehicle Agent Fee		\$20,094.00
TC/ TX Copies		\$72.00
Dog Licenses		\$3,788.50
Dog License- Penalties		\$272.00
Marriage License Fees- Due Town		\$182.00
Death/Birth- Due Town		\$8,760.00
Other Licenses & Permits		\$41.00
Dump Stickers		\$200.00
Beach Stickers		\$16,650.00
Transportation Tax		\$34,355.00
Grand Totals	\$1,562,053.65	\$1,562,053.65

Number of Motor Vehicles Registered	6867
Number of Dog Licenses Issued	783
Number of Marriage Licenses Issued	52

Respectful Submitted,
Susan M. Buchanan
Town Clerk/Tax Collector

EMPLOYEE EARNINGS ~ FY 2013

Acres, Robert	Police	\$ 44,740.80
Adams III, William L.	Police	\$ 63,337.39
Apple, Paul L.	Town Administrator	\$ 85,178.84
Barnes, Jeffrey P.	Highway	\$ 55,525.35
Barvenik, John W.	Cemetery	\$ 2,534.25
Brandt, Jill F.	Supervisor of the Checklist	\$ 850.00
Brown, Deborah	Part Time Recreation	\$ 1,177.50
Buchanan, Scott	Highway - Recycling	\$ 3,080.40
Buchanan, Steven	Highway - Recycling	\$ 21,053.20
Buchanan, Susan M.	Town Clerk/Tax Collector	\$ 51,802.50
Chase, Wendy	Planning and Zoning Administrator	\$ 52,934.68
Chevalier, Colin J.	Fire - Call Fire Fighter	\$ 78.00
Chevalier, Kendall	Cemetery	\$ 15,141.00
Chimenti-Carmen, Matthew L.	Part Time Recreation	\$ 1,534.51
Clouthier, Eric J.	Fire - Call Fire Fighter	\$ 1,209.00
Cormier, Peter J.	Police	\$ 65,831.57
Cornwell, Ryan A.	Finance Director	\$ 9,230.80
Cote, Dennis P.	Fire	\$ 92,525.08
Davis, Edward	Cemetery	\$ 4,882.50
Demeritt, Peter M.	Part Time Recreation	\$ 1,965.00
Desalazar, Robert	Highway - Brush	\$ 131.40
Dewing, Barbara J.	Treasurer	\$ 6,400.08
Dougherty, Georgia A.	Town Clerk/Tax Collector Assistant	\$ 8,978.34
Facella, Janet L.	Administrative Assistant	\$ 63,725.88
Farrell, Kelsey A.	Part Time Recreation	\$ 3,128.50
Farrell, Mary E.	Part Time Recreation	\$ 1,974.00
Francis, Peter	Fire/Cemetery	\$ 95,439.43
Fredette, Charles	Fire	\$ 71,102.84
Gray, Shean	Fire	\$ 53,137.83
Hart, Walker J.	Part Time Recreation	\$ 1,578.70
Henry, Stephen S.	Fire	\$ 82,300.43
Hiltunen, Gail	Supervisor of the Checklist	\$ 900.00
Holbrook, Brian B.	Police	\$ 21,512.97
Holland, Elizabeth G.	Part Time Recreation	\$ 672.00
Hoxie, Jon E.	Highway	\$ 51,913.80
Hubbard, John	Highway	\$ 72,308.26
Hutchings, Bradley	Fire	\$ 80,703.67
Janvrin, Richard C.	Highway - Recycling	\$ 12,169.10
Janvrin, Steven J.	Police	\$ 56,643.00
Johnson, Asa D.	Police	\$ 55,194.50
Jurta, James M.	Fire	\$ 44,455.60
Karnacewicz, Jennifer L.	Part Time Recreation	\$ 270.00

Kates, Sean W.	Part Time Recreation	\$ 1,892.00
Kelley, Kevin C.	Code Enforcement	\$ 63,240.12
Knight, Brianna	Part Time Recreation	\$ 401.25
Lajoie, Jason M.	Fire	\$ 69,448.80
Lapointe, Joyce M.	Part Time Recreation	\$ 412.50
Lawlor, Abigail S.	Part Time Recreation	\$ 824.69
Lawlor, Emma J.	Part Time Recreation	\$ 824.69
Lee, Patricia	Town Clerk/Tax Collector Deputy	\$ 20,428.81
Lemay, Brianna K.	Part Time Recreation	\$ 1,207.50
Maccorkle, Leon B.	Fire	\$ 22,452.30
Maclaughlin, Jillian R.	Part Time Recreation	\$ 632.50
Maddocks, Michael E.	Police	\$ 79,917.23
McCormick, Thomas E.	Accountant	\$ 54,018.57
McKertich, Amy L.	Part Time Recreation	\$ 360.00
Miehle, Jessica L.	Police	\$ 53,390.85
Miller, Hope E.	Supervisor of the Checklist	\$ 900.00
Moulton, Mark E.	Part Time Recreation	\$ 9,526.00
Nadeau, Arthur A.	Cemetery	\$ 3,650.25
O'Brien, Kathleen P.	Police	\$ 48,218.16
O'Hara, James M.	Recreation Director	\$ 43,407.75
Page, Brian P.	Police	\$ 91,717.79
Paquette, Jessica Catherine	Part Time Recreation	\$ 120.00
Parent, Jeremy J.	Fire	\$ 70,925.77
Puglisi, Angelo C.	Fire	\$ 68,289.96
Russell, James M.	Police	\$ 95,024.31
Saal, Cassidy R.	Part Time Recreation	\$ 708.01
Sargent, Ashley B.	Part Time Recreation	\$ 168.75
Savastano, John	Television/Channel 22	\$ 33,444.00
Smith, Douglas A.	Finance Director	\$ 8,797.50
Sousa, Edward A.	Highway - Brush/Recycling	\$ 7,779.20
Stokel, Joshua E.	Police	\$ 88,584.87
Taber, Lee William	Fire	\$ 23,864.38
Tavitian, Martin B.	Fire	\$ 44,597.37
Tully, Michael J.	Fire	\$ 78,368.03
Turcotte, Romeo L.	Highway	\$ 59,412.78
Von Ahn, Lydia I.	Part Time Recreation	\$ 626.25
Walzak, Emily M.	Part Time Recreation	\$ 972.64
Waugh, Jonathan J.	Part Time Recreation	\$ 4,012.50
Wellenberger, Kristin A.	Part Time Recreation	\$ 911.25
Whitten, Megan S.	Part Time Recreation	\$ 1,642.13
Wilcox, Jade A.	Part Time Recreation	\$ 821.25
Willet, Kyle R.	Police	\$ 50,764.95
Wright, Emilie A.	Part Time Recreation	\$ 540.00
		\$ 2,566,500.36

REPORT OF CEMETERY TRUSTEES

TRUSTEES REPORT OF PRINCIPAL

TOWN CEMETERIES

JULY 1, 2013 - JUNE 30, 2014

Balance of Principal July 1, 2012	1, 2013					\$ 380,350.37
RECEIPTS						
Sale of Burial Lots						\$ 15,422.00
Balance						\$ 395,772.37
EXPENDED						
Sale of Burial lots paid to town						\$ 22.00
Balance						\$ 22.00
Balance of Principal June 30, 2014						\$ 395,750.37

TRUSTEES REPORT OF INCOME

TOWN CEMETERIES

JULY 1, 2013 - JUNE 30, 2014

RECEIPTS

Balance July 1, 2013			352.71		
Interest General Maintenance			530.43		
Cemetery Interest			70.38		
Sale of Burial Lots			22.00		
				975.52	

EXPENDED

Knowles Bros. Tree Svc.			650.00		
Flowers(perp. Care)			19.99		
Sale Burial Lots			22.00		
				691.99	
BALANCE JUNE 30, 2014					\$ 283.53

REPORT OF TRUSTEES

Trustees Report of Trust Funds Year Ending 2014

NAME OF FUND	PURPOSE OF FUND	HOW INVESTED	BEGINNING BALANCE	NEW FUNDS	EXPENDED	ENDING BALANCE	BEG. BALANCE INCOME	INCOME	EXPENDED	ENDING BALANCE	BALANCE OF PRINC. & INC.
	PRINCIPAL										
Accrued Benefit Liab	Accrued Ben. Liability	TD Bank	28,297.40			28,297.40	15,614.45	74.74		15,689.19	43,986.59
Bandstand Fund	Maintenance	TD Bank	67,900.00			67,900.00	33,035.16	169.77		33,204.93	101,104.93
Capital Res #1	Town Bldg. Maint.	TD Bank		110,000.00	733.16	109,266.84	4,984.63	192.70		5,177.33	114,444.17
Capital Res #2	Library Bldg	TD Bank	200,000.00	50,000.00		250,000.00	12,031.70	434.41		12,466.11	262,466.11
Capital Res. #3	Tennis Courts	TD Bank	14,686.08			14,686.08	17,494.75	54.77		17,549.52	32,235.60
Capital Res. #4	Fire Dept.	TD Bank	339,974.37	149,829.65	274,041.07	215,762.95	64,084.89	481.61		64,566.50	280,329.45
Capital Res. #7	Mosquito Cont.	TD Bank	50,485.00	166,397.00	50,950.00	165,932.00	10,257.37	272.55		10,529.92	176,461.92
Capital Res. #8	Road Rec.	TD Bank	-			-	16.90			16.90	16.90
Capital Res. #9	Town Bldg.	TD Bank	182,714.37		9,200.00	173,514.37	23,237.94	339.61		23,577.55	197,091.92
Capital Res. #11	Coakley	TD Bank	210,936.55	4,469.30	24,366.93	191,038.92	90,906.74	485.38		91,392.12	282,431.04
Capital Res. #12	Doc. Management	TD Bank	38,715.40			38,715.40	2,707.69	69.49		2,777.18	41,492.58
Capital Res. #13	Expansion Fund	TD Bank	130.00			130.00	149.21	0.50		149.71	279.71
Capital Res. #14	Health Sub. Fund	TD Bank	65,445.05	25,000.00		90,445.05	363.33	146.54		509.87	90,954.92
Capital Res. #15	Earned Time set.	TD Bank	10,167.94	10,000.00		20,167.94	53.81	34.43		88.24	20,256.18
Capital Res. #16	Paramedic Training	TD Bank	24,000.00			24,000.00	92.38	41.08		133.46	24,133.46
Capital Res. #17	Revaluation	TD Bank	74,821.27	1,794.56	29,939.68	46,676.15	233.41	90.90		324.31	47,000.46
Capital Res. #18	Municipal Trans. Tax	TD Bank	30,360.00	8,565.00		38,925.00	21.05	63.86		84.91	39,009.91
Centennial Hall Fund	School District	TD Bank	5,000.00			5,000.00		8.50	8.50	-	5,000.00
Flag Pole Fund	Maintenance	TD Bank	1,863.61			1,863.61	820.97	4.56		825.53	2,689.14
George Moore Candy Fd.	Memorial Day Candy	TD Bank	868.00			868.00	324.50	2.03		326.53	1,194.53
Hobbs Special Fund	Clock & Gardens	TD Bank	26,802.45	1,591.45		28,393.90	7,428.42	58.60		7,487.02	35,880.92
E. Marston	Library Fund	TD Bank	500.00			500.00		0.55	0.55	-	500.00
O. Brown	Library Fund	TD Bank	500.00			500.00		0.55	0.55	-	500.00
Norton Library Fd.	Library Fund	TD Bank	2,000.00			2,000.00		4.01	4.01		2,000.00
Little Boars Head Fund	Improvements	TD Bank	23,000.00	5,000.00		28,000.00	102.73	40.13		142.86	28,142.86
NH School Health Ins. Fd.	Health Ins.	TD Bank	60,000.00	30,000.00		90,000.00	238.59	135.32		373.91	90,373.91
NH School Bldg. Main. Fd.	Bldg. Mnt.	TD Bank	105,064.28		77,500.00	27,564.28	7,343.30	121.01		7,464.31	35,028.59
Mary Frye Frost	Poor funds	TD Bank	525.00			525.00	51.12	0.99		52.11	577.11
Thomas Shaw	Poor Funds	TD Bank	490.18			490.18	33.11	0.89		34.00	524.18
NH School Spec. Ed Fd	Spec. Ed	TD Bank	12,925.00	65,000.00	21,500.00	56,425.00	138.33	107.63		245.96	56,670.96
TOTAL			1,578,171.95	627,646.96	488,230.84	1,717,588.07	291,766.48	3,437.11	13.61	295,189.98	2,012,778.05

REPORT OF NORTH HAMPTON PLANNING BOARD

During the past year, the Planning board had to manage the premature departure of two members, Mike Hornsby and Barry Donohoe. Two interim citizens were then appointed to fulfill the opening until this year's Town Election. Appointed unanimously to the board were Phillip E. Wilson and Nancy Monaghan. Because of these departures, four members will have to be elected this year to satisfy the remaining years left on the departed member's terms.

This year we experienced a slight increase in application activity, potentially reflecting an improving economy over-all. The board had 21 applications, 13 of which were approved, four of which were denied without prejudice due to submission incompleteness, two where the application was withdrawn, and three, which are still pending approval.

Six applications were for commercial site plan review, four were for minor lot line adjustments, three were for change of commercial use, two were for conditional use sign permits, one was a two-lot sub-division, one a conditional use permit for agricultural use, and 2 previously approved extensions on their existing approved plans.

The largest plan to come back before us was an amendment to the Throwback Brewery on Hobbs Road at the former Hobbs farm. This project commercialized the site, but largely retains the original barn and house. We had the state's first review and approval of a small-scale solar array facility, and we had some existing businesses choose to relocate, such as Seacoast Power Equipment.

While busy with applications, the board was also busy reviewing existing ordinances and looking for ways to improve on them, or add to them. We are taking 10 different zoning amendments to warrant this year, as of this writing. Some amendments have yet to complete their public hearings as of January 7th. The Planning Board has chosen to restrict duplex in the R-2 district, making them no longer a permitted use in that zone, while retaining duplex in the R-1 and I/B/R zones, principally due to the fact that these two zones also form our inclusionary zoning ordinance, and represent our higher density district.

In addition to Duplex, the board has been modifying our definition of structures to include septic tanks, and if raised above grade, leach fields, meaning those elements will require an equal setback from property lines that structures currently have. Protection of wetlands continues to be an area of concern by the planning board, and as such we are also proposing we add a 25 foot vegetated buffer from our wetlands. In addition we have also proposed a new requirement that any newly formed lot has at least ¼ acre or more for a building site after all set-backs have been factored in. This is due to situations where upland calculations are too often utilizing very thin strips of land resulting in homes that have to be built in very tight building envelopes. We have also recognized that a better wetland delineation conflict process be put in place for those property owners who have a conflict with a wetland delineation. Finally, we have updated our Floodplain development ordinance so that we were in compliance with the National Flood Insurance program.

Respectfully submitted,

Shep Kroner, Chair

REPORT OF NORTH HAMPTON WATER COMMISSION

Commissioners

Henry Fuller, Co-Chairman
Bob Landman, Co-Chairman
Tim Harned, Secretary
Richard Bettcher

The NHWC works on behalf of the community to safe-guard its water resources, hold down the cost of service, and resolve the Townspeople's issues with the water delivery service offered by the Aquarion Water Company in Hampton, NH.

Aquarion provides water to approximately 70% of the Town residents as well as Rye Beach and Hampton. This equates to about 25,000 people who obtain their water service from Aquarion. The Town is a very large customer; its Town offices, the North Hampton School and the water hydrants are served by the company. The company was founded in 1907, initially serving the Hampton Beach Precinct. There are over 105 miles of water mains and 368 hydrants in the three towns.

Aquarion continues to search long term (by 2020-2025) for new water sources. Aquarion still considers desalination as not being a cost effective alternative for a new water source due to the high capital investment needed for implementation.

The NHWC continues to participate in the ongoing NH Public Utilities Commission's (PUC) review of Aquarion's annual proposed Water Infrastructure and Conservation Adjustment (WICA) projects. Under the WICA program, Aquarion has replaced 10,764 feet (2.04 miles) of water main, 135 service lines, 33 hydrants and 57 valves since 2010. These projects enhance water distribution system reliability and bring up to a more sustainable rate the replacement of mains, services and hydrants. The NHWC supports the WICA capital investment program as an effective means of reinvesting in infrastructure and supporting water conservation.

After receiving a large rate increase last year, Aquarion has announced that due to recently issued tax law regulations by the Internal Revenue Service (IRS), the company has received a sizable tax refund in the amount of \$905,000. Based upon an agreement with the NH PUC, with input from the NHWC, Aquarion will be passing on this refund to customers in the form of a 4% rate decrease beginning January 1, 2015. This 4% rate decrease will also be in effect in 2016 and 2017.

Aquarion expects to implement monthly meter reading and billing in 2015, with the result that water customers will get more timely feedback on their water usage than is available under the historic practice of quarterly water billings. The NHWC has pushed for monthly billing and believes customers will benefit from this new billing practice.

Public documents related to the WICA programs are available for review at the Town's website.

Respectfully submitted,

Bob Landman, Co-Chair
North Hampton Water Commission

The Town of North Hampton Water Commission (NHWC) was formed in 1957 by town vote. The Commission was charged with certain watchdog duties and responsibilities, including:

- ◆ Supervision of extensions/improvements to the corporately-owned water system;
- ◆ Planning for improvements/extensions/alterations to said water system;
- ◆ Studying the water system and preparing long-range and comprehensive programs and methods of financing improvements/alterations/extensions in order to "insure that, in due time, all major and worthy areas of the aforesaid Town will receive adequate fire protection by virtue of an organized and properly conducted municipal water system"; and

To conduct any other business, investigations or work related to the aforesaid system whether mentioned herein or not upon authorization by the vote of the legal voters of said Town in annual or especially-convened Town Meetings.

REPORT OF THE ZONING BOARD OF ADJUSTMENT

The Year 2014 has proven to be a year of challenges and changes for the North Hampton Zoning Board of Adjustment. During the course of the year the Board held (9) regularly scheduled meetings and (5) special meetings and/or special hearings. A total of (12) individual cases were adjudicated, which contained (23) different appeals. The Board approved (16) appeals (5 with conditions) and denied (7). There were (8) case continuances; (2) motions for re-hearings (both of which were denied); and (1) appeal is still pending. This amount of activity is in stark contrast with calendar year 2013 where only (4) cases were heard all year long.

Challenges: In contrast to recent years, the economy is beginning to rebound. Along with it, adequate buildable land in the town of North Hampton is becoming more and more in demand. Along with that demand, our land use Boards have experienced a number of atypical cases, which place ever increasing, strains on our Zoning Ordinance.

Although the North Hampton Planning Board has admirably managed to present proposed adjustments of these ordinances to the townspeople for their vote over the years, there still remains a real need to provide appropriate definitions and to “tighten-up” ambiguous and contradictory language used in our current Zoning Ordinance. North Hampton has been discovered, and we must change, in many cases, our verbiage(s), definitions, and thinking, about future technical needs and requirements. Windmills, solar power and telecommunication towers are just a few examples, which need to be re-addressed to assure our Ordinances are in compliance with Federal and State mandates. Accordingly, when those and other issues come before our Boards, we will be ready and able to successfully manage them.

Changes: Following the March 2014 Town Meeting, the North Hampton Zoning Board of Adjustment met on March 25th, with one re-elected Primary Member, Mr. Phelps Fullerton and one newly elected Primary Board Member, Mr. Charles Gordon. A new Chair, Vice Chair and Recording Secretary were elected by the Board, each for one-year terms.

The Board experienced another change in September when elected Board Member Robert Landman resigned, a position he had held since March 2012, to devote more time to his business. It was decided a new Primary Member would be elected from the Board’s existing Alternate Members and requests for interested persons for an additional Alternate Member would be posted.

In October, from our three Alternate Members (Dennis Williams, Jonathan Pinnette, and Lisa Wilson), Lisa Wilson was nominated and voted in as our new interim Primary Member, replacing Mr. Landman until the March 2015 Town Meeting, when a permanent Primary Member will be voted on in the Town Election. Mrs. Robin Reid was elected as a new Alternate Member.

A number of Members of the North Hampton Zoning Board of Adjustment continued to take advantage of seminars and forums offered to town and city Boards in New Hampshire in order to keep abreast of ever-changing laws, and affording the opportunity to meet with scholars and professionals who make zoning and planning interpretations and enforcement their life’s work. This year we requested an increase in the ZBA’s “Education Line Item” from the Budget Committee for this very purpose from \$500 to \$1,000, in order to provide the ability for current and newly elected Primary Members and Alternate Members to attend these valuable sessions.

Serving as elected Members of the Zoning Board of Adjustment at the close of 2014 are Elected Primary Members David Buber, Chair; Phelps Fullerton, Vice Chair; George Lagassa and Charles Gordon. As previously stated, Lisa Wilson is serving as an interim Primary Member. Alternate Board Members are Dennis Williams, Jonathan Pinnette, and Robin Reid.

A note of special thanks goes out to our Alternate Members who faithfully attend our meetings whether or not they are sitting on a case. Without their dedicated contributions to this Board, we would not be able to ensure a quorum for many cases heard during the year. Alternates are invaluable, and we are fortunate to have four very competent people available when needed.

The Zoning Board of Adjustment would like to sincerely thank Ms. Wendy Chase, our Administrative Assistant and Recording Secretary, for her limitless efforts and exemplary synchronization in all matters relative to the Zoning Board of Adjustment and our seemingly smooth successes. Thanks also go out to John Savastano, our Channel 22 Community Cable TV Producer, for his tireless contributions and professionalism, which enables our Board meetings to be streamed live via the internet and later viewed on Channel 22.

I would also like to recognize and thank other Boards and Commissions working for North Hampton's future, especially regarding our relations with the Planning Board and Conservation Commission. Working together, we can preserve and strive to enhance our Town, in keeping with the Laws of the State of New Hampshire as well as with the Ordinances of the Town of North Hampton.

Respectfully,

David B. Buber, Chair

REPORT OF THE BANDSTAND OPERATING COMMITTEE

2014 marked the 19th summer of concerts in North Hampton. From the very first concert we have been fortunate to have the members of St.James Masonic Lodge selling hot dogs, beans, chips and drinks. Winnicummet Rebekah Lodge #26, Hampton provided the desserts. Ice cream provided by volunteers of Centennial Hall. 10% of the net earnings raised by these groups are donated to the bandstand committee to help fund the summer concerts. The bandstand committee is pleased to be able to provide the venue for these worthwhile organizations.

We love to see all the families come out and enjoy the summer evenings. We hope you will join them this summer. Just bring your blanket or lawn chairs, picnic if you wish or buy from our vendors. What could be nicer on a beautiful summer evening in North Hampton?

As many of you know The Friends of the North Hampton Bandstand Inc., a non-profit organization, had the bandstand built in 1996. The goal of the organization was to build a bandstand so the community could enjoy musical performances and have a place to come together with friends and neighbors. This was done and the "Friends" pay all expenses for the entertainment and maintenance of the bandstand.

We do send out fund raising letters to support our concerts and during the intermission we "pass the bucket". If you would like to make a contribution and be recognized in our programs, mail your contribution to the Friends of the North Hampton Bandstand, Inc., PO Box 3, 03862.

December 7th was the annual lighting of the Christmas tree and singing of carols. Centennial Hall joins us in this annual tradition by providing the carolers with a warm place following the tree lighting and caroling. They also provided the wonderful desserts and the hot chocolate was donated by Mike Higgins and The Old Salt. The Lions Club was on hand to give candy canes to the children. This year we were pleased to have the North Hampton 4th graders lead us in the caroling directed by Mr. Daniel Singer. It was wonderful having these young children and their families participate. We would like to thank everyone for helping us with this festive event.

If you have suggestions for the bandstand committee, please do not hesitate to contact anyone of us. We would like to hear from you. We also could use volunteers in the spring and fall with cleanup, planting of flowers, etc.

Respectfully submitted,

Delores Chase, Chairperson
Committee Members Kendall Chevalier, Armand Turcotte
Deb Kroner and Sandra Sheridan

REPORT OF CONSERVATION COMMISSION

Pursuant to RSA Section 36-A: 2, included herein is the Annual Report of the North Hampton Conservation Commission for Calendar Year 2014. Highlighted below are some of the achievements made by the Commission as well as some of the challenges ahead of us.

Inventory of Conservation Land

Our Town currently has about 1,526 acres of land committed for conservation or approximately 17.1% of the Town's total land area. This land is comprised of 121 parcels, mostly concentrated in the Winnicut River Watershed, from which most of the Town's drinking water is supplied. In calendar 2014, the Town inventory of conservation land increased by approximately 65 acres, with the addition of a portion of a gift made to the Southeast Land Trust. Since the inception of North Hampton Forever in 2001 to date, the total acreage in the conservation inventory has more than doubled.

On December 22, 2014, the Southeast Land Trust completed the transfer and Conservation easement agreement with the Rand family of Rye, to place 94 acres of land into conservation on the Rand woodlot parcel off South Road. A large portion of about 65 acres of this parcel is located in North Hampton. The land was gifted to the Land Trust by Nancy and Sandy Rand, in memory of their spouses and it is named "The Charles E Rand Memorial Forest". The land has a number of old logging roads on it, which will become hiking and recreational trails. We are all very thankful and appreciative for this gracious gift from the Rand family.

Wetlands Maps Discrepancies

Our Commission was faced with an issue whereby a landowner wanted to make a small room addition on his house. However, the Town wetland map showed the parcel to be substantially wetland. The owner asserted that the land was not wetland. We reviewed other conservation wetlands maps, which showed no presence of wetlands on the property. Moreover, following a site inspection and review of the original septic plan, it appeared that the land did not contain wetlands soils. We submitted a report to the Planning Board and the Board decided that since the wetlands maps were conflicting, the only open issue was the wetland buffer setback. This matter will be resolved by the owner's Conditional Use Permit application to the Planning Board to address the buffer issue. In virtually all cases, the only means for conclusively determining wetlands boundaries is by a site inspection and wetlands delineation by a certified wetlands scientist.

Septic System Improvements

In December 2014, we reviewed a septic plan and approved an Expedited DES Permit application for a new holding tank project for a fish house on Route 1A. We encourage other fish house owners to consider engineering evaluations of their systems, with restorations as required, since the canine detection tests in 2013 indicated presence of potential septic failures at several of the fish houses and the potential for increased bacterial contamination of the North Hampton Beach. We continue to work with our technical advisers for plans for identifying septic system failures in Town and for programs to upgrade these septic systems to include enhanced system tank pumping programs and enforcement of system remediation requirements where failures have been cited.

Continued Testing of the Little River

Both rivers in North Hampton are classified by DES as "impaired water courses".

We continued to conduct routine water quality sampling and testing of the Little River and there we have seen test data improvement in the river. The major noticeable changes, where contamination levels were elevated, were immediately following major rainstorms, primarily from increased surface water runoff into the river and ultimately into the North Hampton Beach. We continue to work on surface water runoff projects using our ongoing DES Grant to construct attenuation barriers and vegetative buffers. Several projects are planned for 2015, with the Grant terminating in December 2015.

Winnicut River Water Quality Sampling and Testing

We initiated our first sampling and testing program to obtain baseline test data for the Winnicut River from four sampling locations. The baseline tests data will be used to benchmark changes in water quality over a multi-year period. Our primary concerns are that because of very low flow in most of the river, dissolved oxygen levels are low, thereby resulting in stagnation of the river. Another concern is the close proximity of home septic systems along the river whereby leaching during flooding from heavy rainfall could result in increased levels of bacterial contamination of the river.

We are coordinating with a multi-town group , the Winnicut River Watershed Coalition and with the NH Rivers Council to develop a Winnicut River Watershed Management Plan and are seeking DES funding for this program.

Clarification of Conservation Deed Restrictions on Existing Conservation Parcels

We have noted that several of our conservation parcel deeds, mostly in the inventory before 2001, have limited descriptions of Conservation restrictions. Most of these were acquired by the Town by gifts or easements. Common practice since 2001, with the formation of North Hampton Forever, was to place conservation parcels into Conservation through third party stewardships by land trusts or Conservation Districts.

Our goal is to get conservation deed restriction amendments recorded for parcels, which either do not have them, or are incomplete. This should give added protections on these parcels. We will also consider a more protective initiative by placing some current conservation parcels into stewardships by third party trusts.

In addition, we noted cases where Conservation Easement Agreements are not clearly written, thereby creating ambiguity and adding to confusion in enforcement of the easement restrictions. Reviewing these will be a goal for the Commission in 2015.

Other Initiatives

At our December meeting, we passed a resolution in support of the Planning Board's efforts to revise ordinances relating to wetlands/wetlands buffer setbacks, since the revisions will result in improved water quality in the Town's ponds, rivers, streams and marshes.

New hiking trail maps were placed n the Town web site so that residents can download and print them from their home computer printers.

New Conservation entrance signs maps were procured and installed at the Old Farm and Corbett parcels entrances.

Boy Scout Eagle Projects

Through the guidance and leadership of Commission member Philip Thayer, who is the Leader of Boy Scout Troop 176, three new Eagle Scout projects were completed in late 2014.

On October 11, Parker Westbrook was awarded his Eagle Scout Award for his diligent efforts in completing a hiking trail on conservation easement land behind the outlet mall. It is planned to be integrated into the Rails to Trails project after the state buys the railroad land.

Subsequently, on November 16, Matthew Dufour received his Eagle Award for his completion of a hiking trail on the Old Farm conservation land, near the corner of Atlantic Ave and Mill Road. As part of the project, Matt also raised funds to include a granite bench on the main trail, which is a former Old Farm Road that diagonally connects Atlantic Ave and Mill Road.

We thank and congratulate both Parker and Matt for their hard work in adding new trails and in achieving the important rank of Eagle Scout. We also thank the Troop's adult leadership of the Troop for guiding them through the challenge in achieving their Eagle awards.

A third project was completed in December by Eagle candidate Ben Thayer. This project included the upgrading of the trails and parking area on the Corbett conservation land and the construction of two bridges across two small streams. As part of the construction effort, a Trails Notification Application was required by NH DES and through Ben's and Philip Thayer's efforts, it was approved in December.

Acknowledgments

Finally, on behalf of your Conservation Commission, we thank the property owners who considered placing placed their land into conservation in 2014 and you, the residents of North Hampton for your continued support and confidence in our efforts to acquire, preserve and protect conservation land, to reduce taxes and to preserve the rural and historic character

of our Town. We also wish to thank the Town management and employee staff and to John Hubbard and his staff for collectively assisting us on our many requests.

Respectfully submitted by the Conservation Commission,

Chris Ganotis, Chairman

Lee Brooks, Vice Chair

Lisa Wilson

Kathy Grant

Russell Jeppesen

Peter Robie

Philip Thayer

Alternates: Brian Chevalier, Sally Bruce Stoklosa
and Anita Pounder

REPORT OF NORTH HAMPTON HERITAGE COMMISSION

Major Projects

The Heritage Commission completed two major goals set for fiscal year 2013-2014; the listing of the original Library/Stone Building on the National Register of Historic Places and passage of the Demolition Review Ordinance. The foregoing is in addition to work related to our major goals laid out in the Historic Resources Section of the North Hampton Master Plan.

Old Library/Stone Building

The Heritage Commission prepared the successful application for the listing of the original library on the State Register of Historic Places in May 2013. We had originally planned to hire an Architectural Historian to prepare the nomination for listing to the National Register; however, we were encouraged to prepare the application without the benefit of a professional. It was a learning experience, as the two applications differed substantially. We were very pleased that the old library/stone building achieved the honor of being listed on the National Register of Historic Places, February 5, 2014. Plans immediately started to celebrate the listing. The decision was made to include the North Hampton Library Building Campaign Committee and the Library staff in the planning. The result was North Hampton Library Day celebrated June 28, 2014 as a fund raising event for a new library building. The day was made even more memorable by the presence of the great grandchildren of Levi W. Fogg, our first Librarian (1894-1914), who in the 1899 Town Annual Report suggested building the Library. He noted that neighboring towns possessed library buildings that were a source of community pride and "models of architecture and convenience". After a period of discussion, the Library was built in 1907. In 1923 The War Memorial was erected to honor veterans of the Civil War and WW I. It now includes names of veterans from WW II, Korea, Vietnam and Gulf Wars. The memorial is a part of the National Register listing as well. During the Library Day celebration, the great grandchildren, Woody Fogg and Betty Lessard, were introduced. We were pleased to announce that Woody Fogg's name was added to the War Memorial for his service in Viet Nam. Bruce Dow and Kel Dalton were also recognized as descendants of Library Trustees C.1907.

Demolition Review Ordinance

In July 2013, the Heritage Commission presented a proposed Demolition Review Ordinance to the Planning Board Long - Range Planning Committee. A lengthy process of meetings, discussions, revisions and hearings culminated in the unanimous passage by the Planning Board in January 2014. Article Four: Zoning Ordinance Amendment #3 was passed on March 11, 2014 at the Town Meeting.

The Heritage Commission immediately established a Demolition Review Committee and the procedures necessary to initiate the review process in a timely and efficient manner. A database was provided to the Building Inspector, which lists the date of construction of all buildings in North Hampton, making age determination more efficient. The ordinance is triggered by age of the building, 50 years old or older.

During the period leading up to the passage of the ordinance we were invited to photograph a house and barns before demolition. As a result we were able to assist, with the aid of the Agriculture Commission, in the relocation of an historic barn to Wakefield, NH.

University Intern

In October 2013, the Heritage Commission was notified by Plymouth State University of a potential intern in Historic Preservation. After interviewing the candidate, the decision was made to share the intern with Town Administration for a project relating to short and long-range planning for town facilities and rail to trail prospects. As a result we were pleased to welcome Martha Cummings. The 120-hour internship ended in December. Much of her time was spent on work related to municipal facilities planning under the direction of the Town Administrator. At the Heritage Commission's request she photographed the interior of the town buildings, homestead property, railroad bed and municipal site. While photographing the attic in the stone building, she discovered two pieces of early photograph viewing equipment and fourteen prints of European scenes attached to curved wooden frames. The viewing devices, an Alethoscope and a Megaethoscope were the invention of a Venetian optician Carlo Ponti in the 1860s. Martha provided this and other information about the equipments' history and inventor. The Heritage Commission has been unable to find solid information about how these objects arrived in the attic or the identity of the donor(s). We do know, from a reliable source, that they have been there for at least 50 years. We did discover that there are a few similar apparatus and prints in public repositories around the country. We have estimates for the costs of restoring these items to a condition that would

allow them to be enjoyed by the public. A grant application was not successful, thus the process to find a means of restoration continues.

Our Intern also produced a report containing information and comments about planning for the rail trail. Several members of the Heritage Commission are very interested in the possibility of a rail trail and are committed to involving themselves in that effort. In the Fall 2014 the Select Board appointed a committee to work on the Rail to Trail effort. It has been taken up by other towns and the Rockingham Planning Commission as well.

Additional Activities

The Heritage Commission has continued to maintain communication with other Seacoast Heritage Commissions and Historic District Commissions. Since the first meeting at Town Hall May, 2013, there have been two additional meetings in Rye and Stratham. The plan is to continue to meet at least annually.

The Heritage Commission has also held two joint meetings with the Little Boar's Head Heritage Commission to discuss common concerns and exchange information. The plan is to hold two joint meetings per year.

The Survey continues to be an ongoing project. The Commission is in the process of evaluating several different options for the process.

Acknowledgments

The Heritage Commission would like to thank all the individuals, organizations, Town Boards, Commissions and Departments who have supported our efforts this past year. We would also like to thank Carolyn Brooks for her many years of service as Commissioner and Treasurer of the Heritage Commission.

Respectfully submitted on behalf of the Heritage Commission
Donna Etela, Chair

Cynthia Swank, Secretary	Carolyn Brooks, Alternate
Jane Currivan, Treasurer	Jeff Hillier, Alternate
Paul Cuetara, Commissioner	Tibbie Field, Alternate
Jane Robie, Commissioner	Nancy Monaghan, Alternate
Jim Maggiore, Select Board Representative	

REPORT OF THE AGRICULTURE COMMISSION

Community Garden

We have 50 garden plots and will be adding more as the need arises. The Rockingham Master Gardeners' Program maintains two plots, which serve educational purposes. A fence has been added to define the parking area and limit vehicle access to the garden area. We will continue to plant berry bushes, shrubs and trees. The hoop house will be repaired.

Planning Board

We have been involved in issues of compliance regarding Best Management Practices at the request of the Planning Board.

Activities

The Agriculture Commission activities involved the development of a proposal for the greenhouse and the school. Members were actively involved with the fundraising committee and some now serve on the advisory board.

A successful plant swap was held at the school greenhouse in the spring.

We plan to continue offering "how to" workshops on a variety of agricultural topics. In the past, workshops were offered on fertilizing, composting, seed saving and closing the garden.

Financial

We are responsible for the mowing, rototilling and water availability at the Community Garden. Much of the maintenance is done by members of the Agriculture Commission. We recently purchased some fencing to better define the parking area and will continue to expand the fence along the Northeast edge of the parking lot. Our budget of \$1500 and revenues is spent on mowing, rototilling, water, continuing fencing projects. We have offered space free of charge to non-profit organizations and will continue to do so.

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#).

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**THE STATE OF NEW HAMPSHIRE
TOWN OF NORTH HAMPTON**

TOWN MEETING WARRANT

To the inhabitants of the Town of North Hampton in Rockingham County, New Hampshire, qualified to vote in Town affairs:

FIRST SESSION

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

On Saturday, February 7, 2015 at 8:30 a.m.

The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

SECOND SESSION

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect town officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the:

**North Hampton School,
201 Atlantic Avenue in North Hampton, New Hampshire,**

**On Tuesday, March 10th, 2015,
Polls open at 7:00 a.m. and close no earlier than 7:00 p.m.**

to act upon the following:

Article One: Election of Officers

To choose the following officers for the coming year:

- 1 Select Board Member, 3 year term;
- 1 Town Treasurer, 1 year term;
- 1 Library Trustee, 3 year term;
- 3 Budget Committee Members, 3 year terms each;
- 1 Cemetery Trustee, 3 year term;
- 1 Planning Board Member, 1 year term;
- 1 Planning Board Member, 2 year term;
- 2 Planning Board Members, 3 year terms each;
- 2 Water Commissioners, 3 year terms each;
- 1 Zoning Board of Adjustment Member, 3 year term;
- 1 Trustee of the Trust Funds, 3 year term.

Article Two: Amendment to Zoning Ordinance: Political Signs

Are you in favor of the adoption of Amendment Number 1 to the Zoning Ordinance by the Planning Board as follows:

To amend Article V, Section 506.4.J – Political Signs. The intent of the proposed amendment is to clarify that Political Signs are regulated by Stated and Federal laws and not regulated by local laws.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Article Three: Amendment to Zoning Ordinance: Regulation of Duplexes

Are you in favor of the adoption of Amendment Number 2 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 406.4.1 – Duplex. The intent of the proposed amendment is to add the required frontage of 175-feet in the R-1 Zone and 250-feet in the IBR Zone for a duplex, and to clarify that the number of bedrooms allowed is three (3) bedrooms per unit.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Article Four: Amendment to Zoning Ordinance: Permitted Uses (Duplexes)

Are you in favor of the adoption of Amendment Number 3 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 405 – Permitted Uses Table under the R-2 Medium Density District, number 7, Duplexes. The intent of the proposed amendment is to remove Duplexes from the List of Permitted Uses in the R-2 Medium Density District. The effect of this change is to prohibit duplexes in the R-2 District. Duplexes remain a permitted use in the R-1 and IBR Districts.

Majority Ballot Vote Required.

Recommended by the Planning Board: 6 votes in favor, no votes against.

Article Five: Amendment to Zoning Ordinance: Prohibited Uses in the Wetlands Conservation District

Are you in favor of the adoption of Amendment Number 4 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.8.a and b. – Prohibited uses in the Wetlands Conservation District. The intent is to separate the ordinance into two parts, a. and b. Section 409.8.a prohibits septic systems, leach fields or on-site disposal systems within 75 feet of the wetland area boundaries (the same as the current Ordinance), and Section 409.8.b prohibits the storage or gasoline, fuel oil, pesticides, hazardous agricultural and other materials or road-salt stock piles within 100-feet of the wetland area boundaries (current Ordinance requires 75 feet).

Majority Ballot Vote Required.

Recommended by the Planning Board: 7 votes in favor, no votes against.

Article Six: Amendment to the Zoning Ordinance, Art. III, §302.39: Definition of Structure

Are you in favor of the adoption of Amendment Number 5 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article III, Section 302.39 – Definition of “Structure” to include septic tanks, swimming pools and tennis courts, and leach fields that are in whole or in part constructed above grade. The intent is to eliminate ambiguity of what is, and what is not a “structure”.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

Article Seven: Amendment to the Zoning Ordinance, Article IV, §409: Clarification of Wetland Conservation District Definition

Are you in favor of the adoption of Amendment Number 6 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.2 – Definition of District. The intent is to add Section D – “All buffers and setbacks as described below (section 409.9) around all such wetlands as described in this section (Section 409.2)”. This will clarify the Wetland Conservation District definition.

Majority Ballot Vote Required.
Recommended by the Planning Board: 5 votes in favor, no votes against.

Article Eight: Amendment to the Zoning Ordinance, Article IV, §409.12: Conditional Use Permits by Planning Board.

Are you in favor of the adoption of Amendment Number 7 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 409.12 – Conditional Use Permits by the Planning Board. The intent of the proposed amendment is 1) to add criteria regarding unnecessary hardship and diminution of property value in the neighborhood that will have to be satisfied to seek approval by the Planning Board under this Ordinance and 2) to require that all applications for new or expanded construction in the 100' wetlands set back shall be reviewed by the Planning Board as applications for Conditional Use Permits.

Majority Ballot Vote Required.
Recommended by the Planning Board: 5 votes in favor, no votes against.

Article Nine: Amendment to the Zoning Ordinance, Article V, §514: Floodplain Development.

Are you in favor of the adoption of Amendment Number 8 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article V, Section 514 – Floodplain Development. The intent of the proposed amendment is to come into full compliance with the National Flood Insurance Program (NFIP) regulations to ensure that the town residents remain eligible to purchase flood insurance if needed.

Majority Ballot Vote Required.
Recommended by the Planning Board: 5 votes in favor, no votes against.

Article Ten: Amendment to the Zoning Ordinance, Article IV: §409.3: Wetlands Map.

Are you in favor of the adoption of Amendment Number 9 to the Zoning Ordinance as proposed by the Planning Board as follows:

To Amend Article IV, Section 409.3 – Wetlands Map. The intent is to update and clarify the process an aggrieved party would take in the event that a wetland area is alleged to be incorrectly designated or any person would take to include additional areas in the Town's designated wetlands.

Majority Ballot Vote Required.

Recommended by the Planning Board: 3 votes in favor, 1 vote against and 1 abstention.

Article Eleven: Amendment to the Zoning Ordinance, Article IV, §411: Wetlands Minimum Lot Area.

Are you in favor of the adoption of Amendment Number 10 to the Zoning Ordinance as proposed by the Planning Board as follows:

To amend Article IV, Section 411 – Wetlands Minimum Lot Area. The intent is to add the requirement "there shall be at least one building envelope of ¼ acre or more for the site of a house" thus ensuring substantial and adequate building space for a home and related structures within the required contiguous one (1) acre of upland on a conforming lot.

Majority Ballot Vote Required.

Recommended by the Planning Board: 5 votes in favor, no votes against.

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continue on the next page.

Article Twelve:

Town Campus Project

To see if the Town of North Hampton will vote to raise and appropriate the sum of Five Million Nine Hundred Forty-six Thousand Three Hundred Eighty-seven Dollars (\$5,946,387) for the construction of a Municipal Safety Complex to house both the Police and Fire/Rescue departments and a new Library, to demolish the old fire station and to renovate the old police station for Town Administration; such sum to be raised through the issuance of bonds or notes under the Municipal Finance Act (RSA 33); and, to authorize the Select Board to issue and negotiate such bonds or notes in accordance therewith and to determine the rate of interest thereon and the maturity and other terms thereof; and further, to raise by taxation and appropriate up to One Hundred Seventy-one Thousand Seven Hundred Eighty-five Dollars (\$171,785) for the first year's payment on said bond. The Safety Complex shall be built on town-owned land at the corner of Atlantic and Alden Avenues, Map 007, Lot 138, commonly referred to as the "Homestead Property;" and the new Library shall be constructed on town-owned land on Atlantic Avenue on which the old fire station is now located. The total cost of this project is \$7,315,275. The balance of the cost shall be paid for by funds previously appropriated by the Legislative Body, in the amount of \$450,029, and funds raised by private donation, in the amount of \$918,859; and, to see if the Town will vote to appropriate said private donations for the purposes herein described.

3/5ths ballot vote required.

Recommended by the Select Board: 3 votes in favor, no votes against.

Recommended by the Budget Committee: 7 votes in favor, no votes against.

Article Thirteen:

FY 2016 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, Six Million Four Hundred Twenty-eight Thousand Seven Hundred Fifty Dollars (\$6,428,750)? Should this Article be defeated, the default budget shall be Six Million Three Hundred Sixty Thousand Six Hundred Fifty-nine Dollars (\$6,360,659), which is the same as last year, with certain adjustment required by previous action of the Town or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Majority Ballot Vote Required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 5 votes in favor and 2 votes against.

Article Fourteen: **Proposed Fire Department Collective Bargaining Agreement**

To see if the Town will vote to approve the cost items included in a three year collective bargaining agreement reached between the Select Board and the International Fire Fighters Association Local 3211 which calls for the following increases in salaries, fringe and other cost items at the current staffing level:

Fiscal Year	Total of Cost Items	Estimated Increase
2016	\$1,174,331	\$116,557
2017	\$1,223,124	\$48,793
2018	\$1,292,299	\$69,175

And further, to raise and appropriate the sum of One Hundred Sixteen Thousand Five Hundred Fifty-Seven Dollars (\$116,557) for Fiscal Year 2016, said sum representing the additional costs attributable to the increase in salaries, fringe and other cost items required in year one of the new agreement over those that would be paid at current staffing levels.

Majority Ballot Vote required.

Recommended by the Select Board, 2 votes in favor and 1 vote against.

Recommended by the Budget Committee, 5 votes in favor and 2 votes against.

Article Fifteen: **Road Resurfacing**

To see if the Town will vote to appropriate the sum of Two Hundred and Forty Thousand Dollars (\$240,000) for the purpose of resurfacing and reconstructing approximately 2.2 miles of road, withdrawing Thirty Thousand Dollars (\$30,000) from the previously established Municipal Transportation Improvement Capital Reserve Fund created for this purpose and raising the remaining Two Hundred Ten Thousand Dollars (\$210,000) through taxation.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Sixteen: **Purchase of Police Cruiser**

To see if the Town will vote to withdraw a sum not to exceed Forty-five Thousand Dollars (\$45,000) from the Police Detail Revolving Fund and to appropriate said sum for the purpose of buying a 2015 Ford Utility Vehicle to be used as a police cruiser. This Article does not raise money from taxation.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Seventeen: **Lease Purchase of Police Cruiser**

To see if the Town will vote to authorize the Select Board to enter into a three-year lease/purchase agreement for Forty-nine Thousand Five Hundred Dollars (\$49,500) for the purpose of leasing and equipping one (1) police cruiser for the Police Department and to appropriate the sum of Sixteen Thousand Five Hundred Dollars (\$16,500) from the Police Detail Revolving Fund for the first year's payment. The second and third year payments of the lease will be contained in the operating budget for subsequent years. This lease agreement contains a fiscal funding (escape) clause.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Eighteen: **Purchase of Ballistic Shields for the Police Department**

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Five Hundred Seventy-five Dollars (\$11,575) through taxation for the purchase of not more than three (3) ballistic shields to be installed in existing cruisers, for the purpose of deflecting gun-fire.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Nineteen: **Purchase of SCBA Units for the Fire Department**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) through taxation for the purchase of not more than ten (10) Self-contained Breathing Apparatus (SCBA) units for the Fire Department to replace existing units as part of an existing replacement schedule of equipment. The life expectancy of the SCBA units is approximately 10 years.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty: **Purchase of Portable Radios for the Fire Department**

To see if the Town will vote to raise and appropriate the sum of Forty-five Thousand Dollars (\$45,000) through taxation for the purchase of not more than sixteen (16) portable radios for the Fire Department to replace existing radios as part of an existing replacement schedule of equipment.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-one: **Purchase of an Emergency Generator**

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) through taxation for the purchase of an emergency generator to power the Police Department and Administrative Offices in the event of an unanticipated loss of electrical power. The emergency generator purchased pursuant to this Article will be installed in the Town's existing facilities; provided, however, that it will be installed in the new Public Safety Building, at the time the new building is constructed, in the event Article Twelve (Town Campus Project) of this Warrant is approved by the Legislative Body.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-two: Contribution to the Mosquito Control Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty-five Thousand Dollars (\$35,000) through taxation for deposit into the Mosquito Control Capital Reserve Fund to fund mosquito control activities in FY 2016.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-three: Contribution to the Health Benefits Stabilization Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) through taxation for deposit into the Health Benefits Stabilization Control Capital Reserve Fund for the purpose of stabilizing health benefit cost increases for employees.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-four: Contribution the Earned Time Settlement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) through taxation for deposit into the Earned Time Settlement Capital Reserve Fund. The purpose of this fund is to allow the Select Board to implement its Earned time Policy which is designed to limit the Town's unfunded accrued leave liability. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-five: Contribution to Information Technology Capital Reserve Fund

To see if the Town of North Hampton will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) through taxation for deposit into the Information Technology Capital Reserve Fund. The purpose of this fund is to acquire and maintain information technology hardware and software for use by all departments of the Town. The Select Board is the agent to expend from the said Fund.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-six: Contribution to Town Building Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed in the Town Building Maintenance Capital Reserve Fund. The purpose of this fund is to perform improvement projects and regular maintenance at the various Town-owned buildings.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-seven: Contribution to Town Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate through taxation the sum of Fifteen Thousand Dollars (\$15,000) to be placed in the Town Revaluation Capital Reserve Fund (Capital Reserve Fund No. 17). The purpose of this fund is to set aside sufficient funds to comply with the State of New Hampshire's requirement to perform a complete property revaluation every five (5) years.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Recommended by the Budget Committee, 7 votes in favor and no votes against.

Article Twenty-eight: Composition Change to Capital Improvements Plan Committee

To see if the Town will vote to amend the composition of the Capital Improvements Plan (CIP) Committee to add a Trustee of the Library, or their designee, as a full and participating member. The Town previously created a CIP Committee at the Town Meeting of 2010 that was independent of the Planning Board and composed of one appointed member from the Select Board, the Budget Committee, the Planning Board and the School Board; and, each of those boards appoints one member at large from residents of the Town. The Town Administrator is an ex-officio, non-voting member.

Majority Ballot Vote required.

Recommended by the Select Board, 3 votes in favor and no votes against.

Article Twenty-nine: Other Business

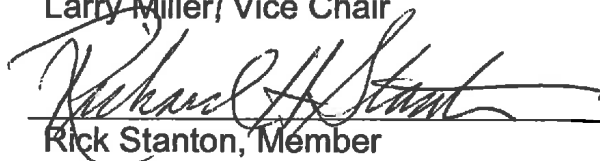
To transact any other business that may legally come before this meeting.

Given under our hands and seals this twenty-first day of January, in the Year Two Thousand and Fifteen.

THE NORTH HAMPTON SELECT BOARD


Jim Maggiore, Chair


Larry Miller, Vice Chair


Rick Stanton, Member

CERTIFICATE OF POSTING

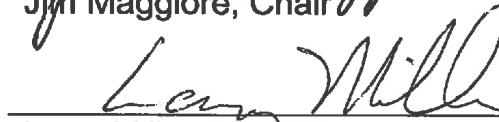
January 22, 2015

I do hereby certify that on the twenty-second day of January, 2015, an attested copy of the within warrant was posted at the North Hampton School, the place of meeting, and at the inside and outside boards at the Town Administrative Offices and the Town Clerk's Office and at the North Hampton Public Library, all being a public places in the Town of North Hampton.

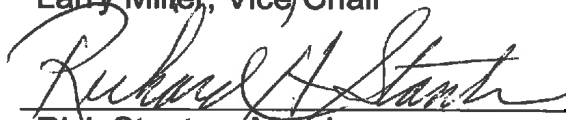
THE NORTH HAMPTON SELECT BOARD



Jim Maggiore, Chair



Larry Miller, Vice Chair



Rick Stanton, Member



New Hampshire
Department of
Revenue Administration

2015
MS-737

Budget of the Town of North Hampton

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: Jan. 22, 2015

For Assistance Please Contact the NH DRA Municipal and Property Division

P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Budget Committee Members	
Printed Name	Signature
Margaret K. Allen	
Richard H. Stanton	
Richard N. A. Barnett	
Robert Cepp	
James G. Swanson	
Kari C. Schmitz	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	13	\$209,569	\$216,562	\$225,096	\$0	\$225,096	\$0
4140-4149	Election, Registration, and Vital Statistics	13	\$114,209	\$116,885	\$125,674	\$0	\$125,674	\$0
4150-4151	Financial Administration	13	\$161,352	\$199,800	\$184,173	\$0	\$184,173	\$0
4152	Revaluation of Property	13	\$74,250	\$58,552	\$75,470	\$0	\$75,470	\$0
4153	Legal Expense	13	\$70,000	\$95,894	\$100,000	\$0	\$100,000	\$0
4155-4159	Personnel Administration	13	\$114,106	\$126,795	\$174,525	\$0	\$174,525	\$0
4191-4193	Planning and Zoning	13	\$101,223	\$95,414	\$107,166	\$0	\$107,166	\$0
4194	General Government Buildings	13	\$75,500	\$79,243	\$96,800	\$0	\$96,800	\$0
4195	Cemeteries	13	\$47,785	\$46,990	\$48,085	\$0	\$48,085	\$0
4196	Insurance	13	\$147,889	\$148,203	\$159,675	\$0	\$159,675	\$0
4197	Advertising and Regional Association	13	\$5,356	\$5,400	\$6,000	\$0	\$6,000	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	13	\$1,305,389	\$1,270,310	\$1,407,344	\$0	\$1,407,344	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	13	\$1,481,469	\$1,445,082	\$1,565,922	\$0	\$1,565,922	\$0
4240-4249	Building Inspection	13	\$84,083	\$80,373	\$103,992	\$0	\$103,992	\$0
4290-4298	Emergency Management	13	\$0	\$0	\$79,353	\$0	\$79,353	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	13	\$628,006	\$584,787	\$707,891	\$0	\$707,891	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	13	\$25,000	\$27,212	\$24,000	\$0	\$24,000	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

Sanitation									
4321	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	13		\$4,970	\$4,215	\$4,922	\$0	\$4,922	\$0
4324	Solid Waste Disposal	13		\$105,150	\$92,147	\$97,000	\$0	\$97,000	\$0
4325	Solid Waste Cleanup			\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	13		\$48,100	\$42,603	\$50,396	\$0	\$50,396	\$0
Water Distribution and Treatment									
4331	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	13		\$239,800	\$264,184	\$267,589	\$0	\$267,589	\$0
4335-4339	Water Treatment, Conservation and Other	13		\$2,300	\$0	\$503	\$0	\$503	\$0
Electric									
4351-4352	Administration and Generation			\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs			\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance			\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs			\$0	\$0	\$0	\$0	\$0	\$0
Health									
4411	Administration			\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control			\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	13		\$6,500	\$19,341	\$6,500	\$0	\$6,500	\$0
Welfare									
4441-4442	Administration and Direct Assistance	13		\$36,231	\$11,418	\$25,705	\$0	\$25,705	\$0
4444	Intergovernmental Welfare Payments			\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other			\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	13		\$61,460	\$51,876	\$57,161	\$0	\$57,161	\$0
4550-4559	Library	13		\$354,176	\$354,176	\$377,151	\$0	\$377,151	\$0
4583	Patriotic Purposes	13		\$1,500	\$0	\$3,500	\$0	\$3,500	\$0
4589	Other Culture and Recreation	13		\$1,500	\$2,367	\$1,825	\$0	\$1,825	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources	13		\$14,300	\$12,080	\$14,300	\$0	\$14,300	\$0
4619	Other Conservation			\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing			\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development			\$0	\$0	\$0	\$0	\$0	\$0

Debt Service									
4711	Long Term Bonds and Notes - Principal	13	\$180,000	\$180,000	\$180,000	\$190,000	\$0	\$190,000	\$0
4721	Long Term Bonds and Notes - Interest	13	\$157,369	\$157,369	\$157,369	\$141,032	\$0	\$141,032	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay									
4901	Land		\$150,000	\$150,000	\$150,000	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$51,700	\$51,700	\$104,809	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$165,000	\$165,000	\$165,000	\$0	\$0	\$0	\$0
Operating Transfers Out									
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$6,225,242	\$6,209,087	\$6,428,750	\$6,428,750	\$0	\$6,428,750	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$353,597	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	12	\$0	\$0	\$171,785	\$0	\$171,785	\$0
4902	Machinery, Vehicles, and Equipment	16	\$0	\$0	\$45,000	\$0	\$45,000	\$0
4903	Buildings	12	\$0	\$0	\$5,946,387	\$0	\$5,946,387	\$0
4909	Improvements Other than Buildings	15	\$0	\$0	\$240,000	\$0	\$240,000	\$0
4915	To Capital Reserve Fund	24	\$0	\$0	\$35,000	\$0	\$35,000	\$0
4915	To Capital Reserve Fund	25	\$0	\$0	\$15,000	\$0	\$15,000	\$0
4915	To Capital Reserve Fund	22	\$0	\$0	\$35,000	\$0	\$35,000	\$0
4915	To Capital Reserve Fund	26	\$0	\$0	\$150,000	\$0	\$150,000	\$0
4915	To Capital Reserve Fund	23	\$0	\$0	\$30,000	\$0	\$30,000	\$0
4915	To Capital Reserve Fund	27	\$0	\$0	\$15,000	\$0	\$15,000	\$0
Special Articles Recommended			\$353,597	\$0	\$6,683,172	\$0	\$6,683,172	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4220-4229	Fire	14	\$0	\$0	\$116,557	\$0	\$116,557	\$0
Purpose:								
4902	Machinery, Vehicles, and Equipment	19	\$0	\$0	\$50,000	\$0	\$50,000	\$0
Purpose:								
4902	Machinery, Vehicles, and Equipment	21	\$0	\$0	\$90,000	\$0	\$90,000	\$0
Purpose:								
4902	Machinery, Vehicles, and Equipment	18	\$0	\$0	\$11,575	\$0	\$11,575	\$0
Purpose:								
4902	Machinery, Vehicles, and Equipment	17	\$0	\$0	\$16,500	\$0	\$16,500	\$0
Purpose:								

4902	Machinery, Vehicles, and Equipment	20	\$0	\$0	\$45,000	\$0	\$45,000	\$0
Purpose:								
Individual Articles Recommended								
			\$0	\$0	\$329,632	\$0	\$329,632	\$0

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	13	\$1,000	\$1,000	\$1,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	13	\$90,000	\$75,000	\$75,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	13	\$1,525	\$1,525	\$1,525
3220	Motor Vehicle Permit Fees	13	\$1,000,000	\$1,100,000	\$1,100,000
3230	Building Permits	13	\$50,000	\$75,000	\$75,000
3290	Other Licenses, Permits, and Fees	13	\$13,800	\$10,000	\$10,000
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	13	\$195,569	\$213,140	\$213,140
3353	Highway Block Grant	13	\$86,195	\$87,566	\$87,566
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	13	\$4,074	\$3,625	\$3,625
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	13	\$14,200	\$15,000	\$15,000
3409	Other Charges		\$12,180	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	13	\$5,000	\$5,000	\$5,000
3502	Interest on Investments	13	\$3,000	\$3,000	\$3,000
3503-3509	Other	13	\$91,270	\$18,270	\$18,270

Interfund Operating Transfers In					
3912	From Special Revenue Funds	16, 17	\$26,400	\$61,500	\$61,500
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	15	\$30,000	\$30,000	\$30,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	12	\$0	\$5,946,387	\$5,946,387
9998	Amount Voted from Fund Balance		\$83,597	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$1,707,810	\$7,646,013	\$7,646,013

Budget Summary

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$5,858,542	\$6,428,750	\$6,428,750
Special Warrant Articles Recommended	\$720,297	\$6,683,172	\$6,683,172
Individual Warrant Articles Recommended	\$0	\$329,632	\$329,632
TOTAL Appropriations Recommended	\$6,578,839	\$13,441,554	\$13,441,554
Less: Amount of Estimated Revenues & Credits	\$1,707,810	\$7,646,013	\$7,646,013
Estimated Amount of Taxes to be Raised	\$4,871,029	\$5,795,541	\$5,795,541



New Hampshire
Department of
Revenue Administration

2015
MS-737S

MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: NORTH HAMPTON

County: ROCKINGHAM

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737):	\$13,441,554
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes:	\$190,000
3. Interest: Long-Term Bonds & Notes:	\$312,817
4. Capital outlays funded from Long-Term Bonds & Notes	\$5,946,387
5. Mandatory Assessments	
6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5)	\$6,449,204
7. Amount Recommended, Less Exclusions (Line 1 - Line 6)	\$6,992,350
8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%)	\$699,235
Collective Bargaining Cost Items	
9. Recommended Cost Items (Prior to Meeting)	\$116,557
10. Voted Cost Items (Voted at Meeting)	
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	
Mandatory Water & Waste Treatment Facilities (RSA 32:21)	
12. Amount Recommended (Prior to Meeting)	
13. Amount Voted (Voted at Meeting)	
14. Amount voted over recommended amount (Difference of Lines 12 and 13)	
15. Bond Override (RSA 32:18-a), Amount Voted	
Maximum Allowable Appropriations Voted At Meeting (Line 1 + Line 8 + Line 11 + Line 14 + Line 15)	\$14,140,789

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

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NORTH HAMPTON (315)

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Ryan

Preparer's Last Name

Cornwell

Ryan Cornwell FINANCE DIRECTOR
Preparer's Signature and Title

01/20/15

Date

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Margaret K. Allen, Budget Comm.
Governing Body or Committee Member's Signature and Title

R. H. Stant
Governing Body or Committee Member's Signature and Title

Ronald Stant
Governing Body or Committee Member's Signature and Title

Robert Capp
Governing Body or Committee Member's Signature and Title

James A. Lunn
Governing Body or Committee Member's Signature and Title

Kari C. Schrey
Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Jim Chagnon
Governing Body or Committee Member's Signature and Title

Liz Miller
Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487



DEFAULT BUDGET OF THE TOWN

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on:

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality:

County:

PREPARER'S INFORMATION ?

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

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APPROPRIATIONS

GENERAL GOVERNMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139	Executive ?	\$204,869	\$1,433		\$206,302
4140 - 4149	Election, Registration & Vital Statistics ?	\$124,238	\$1,256		\$125,494
4150 - 4151	Financial Administration ?	\$191,425	(\$12,352)		\$179,073
4152	Revaluation of Property ?	\$74,250	\$1,220		\$75,470
4153	Legal Expense ?	\$90,000			\$90,000
4155 - 4159	Personnel Administration ?	\$153,954	\$26,146		\$180,100
4191 - 4193	Planning & Zoning ?	\$101,223	\$1,508		\$102,731
4194	General Government Buildings ?	\$77,000			\$77,000
4195	Cemeteries ?	\$47,785	(\$1,000)		\$46,785
4196	Insurance ?	\$159,995	(\$320)		\$159,675
4197	Advertising & Regional Association ?	\$5,356			\$5,356
4199	Other General Government ?				
General Government Subtotal		\$1,230,095	\$17,891		\$1,247,986



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APPROPRIATIONS

PUBLIC SAFETY ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$1,389,667	\$19,424		\$1,409,091
4215-4219	Ambulance ?				
4220-4229	Fire ?	\$1,528,277	\$42,153		\$1,570,430
4240-4249	Building Inspection ?	\$82,570	\$19,922		\$102,492
4290-4298	Emergency Management ?		\$79,353		\$79,353
4299	Other (Including Communications) ?				
Public Safety Subtotal		\$3,000,514	\$160,852		\$3,161,366

AIRPORT/AVIATION CENTER ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
Airport/Aviation Subtotal					

HIGHWAYS AND STREETS ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?				
4312	Highways & Streets ?	\$668,312	\$31,116		\$699,428
4313	Bridges ?				
4316	Street Lighting ?	\$21,500			\$21,500
4319	Other ?				
Highways and Streets Subtotal		\$689,812	\$31,116		\$720,928



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APPROPRIATIONS

SANITATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4321	Administration ?				
4323	Solid Waste Collection ?	\$4,970	(\$48)		\$4,922
4324	Solid Waste Disposal ?	\$100,400			\$100,400
4325	Solid Waste Clean-up ?				
4326-4328	Sewage Collection & Disposal ?				
4329	Other Sanitation ?	\$49,850	(\$54)		\$49,796
Sanitation Subtotal		\$155,220	(\$102)		\$155,118

WATER DISTRIBUTION AND TREATMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4331	Administration ?				
4332	Water Services ?	\$261,062			\$261,062
4335	Water Treatment ?				
4338 - 4339	Water Conservation & Other ?	\$2,300			\$2,300
Water Distribution and Treatment Subtotal		\$263,362			\$263,362



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APPROPRIATIONS

ELECTRIC ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
Electric Subtotal					
HEALTH ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4411	Administration ?				
4414	Pest Control ?				
4415 - 4419	Health Agencies & Hospital & Other ?	\$6,500			\$6,500
Health Subtotal		\$6,500			\$6,500
WELFARE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4441 - 4442	Administration & Direct Assistance ?	\$26,455	(\$3,000)		\$23,455
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
Welfare Subtotal		\$26,455	(\$3,000)		\$23,455



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APPROPRIATIONS

CULTURE AND RECREATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4520 - 4529	Parks & Recreation ?	\$55,977	(\$16)	
4550 - 4559	Library ?	\$364,478	\$12,673	
4583	Patriotic Purposes ?	\$2,000		
4589	Other Culture & Recreation ?	\$1,500		
Culture and Recreation Subtotal		\$423,955	\$12,657	
				\$436,612

CONSERVATION & DEVELOPMENT ?				
Account #	Purpose of Appropriations; (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4611 - 4612	Admin. & Purch. of Natural Resources ?	\$14,300		
4619	Other Conservation ?			
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
Conservation & Development Subtotal		\$14,300		
				\$14,300

DEBT SERVICE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
4711	Principal Long Term Bonds & Notes ?	\$180,000	\$10,000	
4721	Interest Long Term Bonds & Notes ?	\$149,219	(\$8,187)	
4723	Interest on Tax Anticipation Notes ?			
4790 - 4799	Other Debt Service ?			
Debt Service Subtotal		\$329,219	\$1,813	
				\$331,032



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APPROPRIATIONS

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?				
4902	Machinery, Vehicles, & Equipment ?				
4903	Buildings ?				
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal					

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund ?				
4913	To Capital Projects Fund ?				
4914	To Enterprise Fund ?				
	Sewer				
	Water				
	Electric				
	Airport				
4918	To Nonexpendable Trust Funds ?				
4919	To Fiduciary Funds ?				
Operating Transfers Out Subtotal					



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Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$6,139,432	\$221,227		\$6,360,659

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4130-4139	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4140-4149	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4150-4151	Reduction in computer hardware upgrades.	Remove Line
4152	Increase in contract assessing services.	Remove Line
4155-4159	Increase in the cost of health insurance.	Remove Line
4191-4193	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4195	Reduction in equipment rental and general maintenance.	Remove Line
4196	Reduction in worker's compensation and disability insurance premiums.	Remove Line
4210-4214	Increase in the cost of health insurance.	Remove Line
4220-4229	Increase in the cost of health insurance and retirement contributions.	Remove Line
4240-4249	Increase in salary, FICA/Medicare, and retirement contributions.	Remove Line
4290-4298	Increase for new Public Safety Director salary, joint operations training, retirement contributions, and contract instructor's fees.	Remove Line
4312	Increase for new MS4 permit compliance.	Remove Line
4323	Reduction in FICA/Medicare.	Remove Line
4326-4329	Reduction in FICA/Medicare.	Remove Line
4441-4442	Reduction in welfare general assistance	Remove Line
4520-4529	Reduction in advertising.	Remove Line



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4550-4559	Increase in salary, FICA/Medicare, and health insurance.		Remove Line
4711	Scheduled increase in principal debt service.		Remove Line
4721	Scheduled reduction in interest debt service.		Remove Line

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SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work backwards

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5950
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: NORTH HAMPTON

County: ROCKINGHAM

Original Date

Revision Date

ASSESSOR

SCOTT MARSH - MUNICIPAL RESOURCES

Assessor's Name

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

JIM MAGGIORE

Municipal Official 1

LARRY MILLER

Municipal Official 2

RICK STANTON

Municipal Official 3

Municipal Official 4

Municipal Official 5

Municipal Official 6

☐ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

PREPARER'S INFORMATION

SCOTT MARSH

Preparer's Name

603-964-8087

Phone Number

☒ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

smarsh@mrigov.com

Email (optional)



New Hampshire
Department of
Revenue Administration

**2014
MS1**

Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	2,464	\$228,700
1-B	Conservation Restriction Assessment RSA 79-B ?	2	\$800
1-C	Discretionary Easements RSA 79-C ?	174.82	\$21,800
1-D	Discretionary Preservation Easements RSA 79-D ?	0.3	\$700
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	3,997.53	\$368,530,400
1-G	Commercial/Industrial Land (excluding Utility Land) ?	765.1	\$57,841,000
1-H	Total of Taxable Land ?	7,403.75	\$426,623,400
1-I	Tax Exempt and Non-Taxable Land ?	997.7	\$13,521,200

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$468,424,500
2-B	Manufactured Housing as defined in RSA 674:34 ?		\$28,324,400
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$82,764,600
2-D	Discretionary Preservation Easements RSA 79-D ?	3	\$78,900
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$579,592,400
2-G	Tax Exempt and Non-Taxable Buildings ?		\$12,011,200

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	\$14,385,100
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$1,020,600,900



New Hampshire
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MS1**

Exemptions

		Total # Granted	Assessed Valuation
6	Certain Disabled Veterans (RSA 72:36-a) ?		
7	Improvements to Assist the Deaf RSA (72:38-b V) ?		
8	Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?		
9	School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ?		
10a	Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
10b	Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ?		
11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?			\$1,020,600,900

Summation of Exemptions ?

		Amount Per Exemption	Total # Granted	Assessed Valuation
12	Blind Exemption (RSA 72:37) ?	\$25,000	1	\$25,000
13	Elderly Exemption (RSA 72:39-a & b)		72	\$9,179,000
14	Deaf Exemption (RSA 72:38-b) ?			
15	Disabled Exemption (RSA 72:37-b) ?	\$50,000	4	\$200,000
16	Wood Heating Energy Systems Exemption (RSA 72:70) ?			
17	Solar Energy Systems Exemption (RSA 72:62) ?		5	\$5,000
18	Wind Powered Energy Systems Exemption (RSA 72:64) ?			
19	Add School Dining/Dormitory/Kitchen Exemptions (RSA 72:23-IV) ?			

20) Total Dollar Amount of Exemptions (sum of lines 12-19)

\$9,409,000

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)	\$1,011,191,900
22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B	\$14,385,100
23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)	\$996,806,800

Notes:



Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser ?

Who Appraises/Establishes the Utility Value in the Municipality? (If multiple, please list)

DEPARTMENT OF REVENUE NH

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? ☒ Yes ☐ No

SECTION A

List Electric Companies ?

Electric Company	Assessed Valuation
HUDSON LIGHT AND POWER DEPT GENERATION	\$100
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	\$8,200
NEXTERA ENERGY SEABROOK LLC	\$62,300
NORTHERN UTILITIES INC	\$467,900
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE	\$6,280,000
TAUNTON MUNICIPAL LIGHTING CO GENERATION	\$100
UNITIL ENERGY SYSTEMS INC	\$65,500
A1 Total of all Electric Companies listed in this section:	\$6,884,100

List Gas Companies ?

Gas Company	Assessed Valuation
A2 Total of all Gas Companies listed in this section:	



List Water and Sewer Companies ?

Water/Sewer Company	Assessed Valuation
AQUARION WATER COMPANY	\$7,501,000
A3 Total of all Water and Sewer Companies listed in this section:	
	\$7,501,000
Grand Total Valuation of all Sect. A Utility Companies	
	\$14,385,100

SECTION B

List Other Utility Companies ?

Other Utility Company	Assessed Valuation
B1 Total of All Other Companies listed in this section must agree with line 24B	



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Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description	Limits	Number of Individuals	Estimated Tax Credits
1 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:38) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	282	\$140,750
2 Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)			
3 Tax Credit for Service-Connected Total Disability (RSA 72:35) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	14	\$28,000
Total Number and Amount		296	\$168,750

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report ?

		Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
		Single	Married	Single	Married
Income Limits	?	\$40,000	\$55,000		
Asset Limits	?	\$175,000	\$175,000		

Elderly Exemption Report - RSA 72:39-a ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	2	\$120,000	65-74	18	\$2,160,000	\$1,307,000
75-79	2	\$160,000	75-79	28	\$4,480,000	\$3,762,100
80+	1	\$200,000	80+	26	\$5,200,000	\$4,109,900
Total				72	\$11,840,000	\$9,179,000
Income Limits	Single	\$40,000	Asset Limits	Single	\$175,000	
	Married	\$55,000		Married	\$175,000	

Community Tax Relief Incentive - RSA 79-E ?

Adopted: ☐ Yes ☒ No



Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description	Limit	Number of Individuals	Estimated Tax Credits
1 Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$500	282	\$140,750
2 Surviving Spouse (RSA 72:29-a) "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)			
3 Tax Credit for Service-Connected Total Disability (RSA 72:33) "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$2,000	14	\$28,000
Total Number and Amount			296 \$168,750

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report ?

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits ?	\$40,000	\$55,000		
Asset Limits ?	\$175,000	\$175,000		

Elderly Exemption Report - RSA 72:39-a ?

First Time Filers Granted Elderly Exemption for Current Tax Year			Total Number of Individuals Granted an Elderly Exemption for the Current Tax Year & Total Number of Exemptions Granted			
Age	#	Amount Per Individual	Age	#	Max Allowable Exemption	Total Actual Exemption Granted
65-74	2	\$120,000	65-74	18	\$2,160,000	\$1,307,000
75-79	2	\$160,000	75-79	28	\$4,480,000	\$3,762,100
80+	1	\$200,000	80+	26	\$5,200,000	\$4,109,900
Total				72	\$11,840,000	\$9,179,000
Income Limits	Single	\$40,000	Asset Limits	Single	\$175,000	
	Married	\$55,000		Married	\$175,000	

Community Tax Relief Incentive - RSA 79-E ?

Adopted: ☐ Yes ☒ No



?

[illegible]



Tax Increment Financing Districts - RSA 162-K



TIF District Name	Date of Adoption/ Modification	Original Assessed Value	Unretained Captured Assessed Value	Amount used on page 2	Retained Captured Assessed Value	Current Assessed Value



New Hampshire
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Revenue Administration

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Revenues Received from Payments in Lieu of Tax ?

State and Federal Forest Land, Recreational and/or Flood control
land from MS-4, acct 3356 & 3357

White Mountain National Forest only, acct. 3186

Revenue

Number of Acres

Revenue

List Source(s) of Payment in Lieu of Taxes

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

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Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Other from MS-4, acct. 3186

Total



New Hampshire
Department of
Revenue Administration

2014
MS1

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

SCOTT

Preparer's Last Name

MARSH

Scott Marsh
Preparer's Signature and Title

9/23/14
Date

- ☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Scott Marsh
Preparer's Signature

Scott Marsh
Assessor's Signature

[Signature]
Municipal Official's Signature

Municipal Official's Signature

[Signature]
Municipal Official's Signature

Municipal Official's Signature

[Signature]
Municipal Official's Signature

Municipal Official's Signature

Submit

Print

Please save and e-mail the completed PDF form to equalization@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work backwards

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5950
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: ☐ Municipality ☒ Village

Village District: NORTH HAMPTON - Little Boar's Head

Original Date: 9/16/2014

Revision Date:

PREPARER'S INFORMATION

SCOTT MARSH

Preparer's Name

603-964-8087

Phone Number

☐ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

SMARSH@MRIGOV.COM

Email (optional)



New Hampshire
Department of
Revenue Administration

2014
MS1V

Village District Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

		Number of Acres	Assessed Valuation
1-A	Current Use (At current values) RSA 79-A ?	21.05	\$2,700
1-B	Conservation Restriction Assessment RSA 79-B ?		
1-C	Discretionary Easements RSA 79-C ?	5.41	\$100
1-D	Discretionary Preservation Easements RSA 79-D ?		
1-E	Taxation of Land Under Farm Structures RSA 79-F ?		
1-F	Residential Land (Improved and Unimproved) ?	403.79	\$109,128,600
1-G	Commercial/Industrial Land (excluding Utility Land) ?	16.44	\$1,343,300
1-H	Total of Taxable Land ?	446.69	\$110,474,700
1-I	Tax Exempt and Non-Taxable Land ?	66.87	\$5,220,100

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

		Number of Structures	Assessed Valuation
2-A	Residential ?		\$109,128,600
2-B	Manufactured Housing as defined in RSA 674:34 ?		
2-C	Commercial/Industrial (excluding Utility buildings) ?		\$599,300
2-D	Discretionary Preservation Easements RSA 79-D ?		
2-E	Taxation of Farm Structures RSA 79-F ?		
2-F	Total of Taxable Buildings ?		\$109,727,900
2-G	Tax Exempt and Non-Taxable Buildings ?		\$454,200

Utilities and Timber ?

		Assessed Valuation
3-A	Utilities ?	
3-B	Other Utilities ?	
4	Mature Wood and Timber RSA 79:5 ?	

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$220,202,600



New Hampshire
Department of
Revenue Administration

2014
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Exemptions

Total # Granted

Assessed Valuation

- 6 Certain Disabled Veterans (RSA 72:36-a) ?
- 7 Improvements to Assist the Deaf (RSA 72:38-b V) ?
- 8 Improvements to Assist Persons with Disabilities (RSA 72:37-a) ?
- 9 School Dining/Dormitory/Kitchen Exemption (RSA 72:23-4) ?
- 10a Non-Utility Water & Air Pollution Control Exemption (RSA 72:23-a) ?
- 10b Utility Water & Air Pollution Control Exemption (RSA 72:23-b) ?

11) Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ?

\$220,202,600

Summation of Exemptions ?

Amount Per
Exemption

Total # Granted

Assessed Valuation

- 12 Blind Exemption (RSA 72:39) ?
- 13 Elderly Exemption (RSA 72:39-a & b)
- 14 Deaf Exemption (RSA 72:38-b) ?
- 15 Disabled Exemption (RSA 72:37-b) ?
- 16 Wood Heating Energy Systems Exemption (RSA 72:74) ?
- 17 Solar Energy Systems Exemption (RSA 72:62) ?
- 18 Wind Powered Energy Systems Exemption (RSA 72:66) ?
- 19 Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23-IV) ?

20) Total Dollar Amount of Exemptions (sum of lines 12-19)

\$120,000

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20)

\$220,082,600

Notes:



New Hampshire
Department of
Revenue Administration

2014
MS1V

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

SCOTT

Preparer's Last Name

MARSH

Scott Marsh
Preparer's Signature and Title

Sep 23, 2014

Date

- ☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Scott Marsh
Preparer's Signature

Submit

Print

Please save and e-mail the completed PDF form to equalization@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487**

RECORDED MARRIAGES

Marriages Recorded in the Town of North Hampton for the Year Ending December 31, 2014.

DATE	PLACE OF MARRIAGE	PERSON A	PERSON A RESIDENCE	PERSON B	PERSON B RESIDENCE
04/30/2014	NORTH HAMPTON	LANGLEY, BLYTHE A	NORTH HAMPTON	BOUZY, GREGORY	STRATHAM
05/24/2014	PORTSMOUTH	CIPULLO, RONALD S	NORTH HAMPTON	LISK, KELLY W	NORTH HAMPTON
06/29/2014	NORTH HAMPTON	GOURGUE, CYNTHIA A	NORTH HAMPTON	DUMONT, RICHARD B	NORTH HAMPTON
07/03/2014	ROCHESTER	MONTINI, MICHAEL A	NORTH HAMPTON	ELLIS, PAMELA E	ROCHESTER
07/12/2014	NORTH HAMPTON	ROMANOWSKY, PETER C	NORTH HAMPTON	GOODWIN, MELISSA R	NORTH HAMPTON
08/16/2014	HAMPTON	SACHARKO, MICHAEL T	NORTH HAMPTON	CHABOT, JENNIFER M	NORTH HAMPTON
09/05/2014	CHICHESTER	BROSSEAU, GEORGE J	NORTH HAMPTON	WARNCKE, HEATHER A	NORTH HAMPTON
09/06/2014	RYE	COLLINS, WESLEY L	NORTH HAMPTON	MOODIE, ALISON E	HAMPTON
09/13/2014	RYE	JONES, JAMES A	NORTH HAMPTON	WHITEHOUSE, SUSAN E	RYE
09/27/2014	PORTSMOUTH	RIPEL, JOSEPH	KENSINGTON	GIBBONS, NANCY	NORTH HAMPTN
10/05/2014	LINCOLN	HILL, RYAN P	DERRY	JARDIN, AMY B	NORTH HAMPTON
10/09/2014	HAMPTON	ELKUS, ROGER S	NORTH HAMPTON	ARGUE, SUSAN G	HAMPTON
11/03/2014	RYE	SOLTIS, KATHRYN E	PORTSMOUTH	COLEN, JAMES M	NORTH HAMPTON

I certify the above returns are correct, according to the best of my knowledge and belief.

RECORDED DEATHS

Deaths Recorded in the Town of North Hampton for the Year Ending December 31, 2014.

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
04/01/2011	*CARLSON, THOMAS HENRY	SANTA FE, NM	CARLSON, HENRY	GOSS, EVELYN
03/20/2013	*CLEMENT, CHARLOTTE			
10/25/2013	*MACTAGGART, SCOTT E	DOVER	MACTAGGART, J EDWARD	IRONS, KATHY
12/07/2013	*BAKER, VIRGINIA C	FALMOUTH, ME	CHAPPELL, DR J ROCHER	HAZELTON, DOROTHY
12/16/2013	*HOBBY, EDGAR N JR	GREENVILLE, SC	HOBBY, EDGAR N SR	HUTCHINSON, EVA E
01/01/2014	KNOWLES, STANLEY	PORTSMOUTH	KNOWLES, STANLEY	SMITH, MARION
01/11/2014	*CHAMPAGNE, BARBARA A	EXETER	BUCHANAN JR, RITCHIE	DUNN, VIRGINIA M
01/17/2014	HAYES, CAROLINE	NORTH HAMPTON	BOUSLEY, FRED	GETCHELL, MILDRED
01/28/2014	FLYNN, BARBARA	EXETER	EASDON, ROBERT	RILEY, KATHERINE
02/15/2014	MELLIAN, HARRY	EXETER	MELLIAN, AVEDIS	HOVAGIMIAN, SADIE
02/19/2014	RAY, RICHARD	DOVER	RAY, JOHN	WRAY, PATRICIA
02/22/2014	*STANLEY, DAVID	HUDSON, FL	STANLEY, SAMUEL R	LALIBERTIE, ANNA I
03/12/2014	*DELANEY T FREDERICK	HAMPTON	DELANEY, FREDERICK	DALY, CATHERINE
03/23/2014	PALMER, SHIRLEY	EXETER	KING, NAPOLEON	BELCHER, ROSE
03/28/2014	*CUTTING, ELEANOR	PORTLAND, ME	COFFEY, CORNELIUS	PLUFF, ROSE
04/11/2014	MELANSON JR, FRED	PORTSMOUTH	MELANSON SR, FRED	COOLIDGE, HARRIET
04/19/2014	POOLE, PAMELA	PORTSMOUTH	ASPEN, ERIK	MACKENZIE, BESSIE
04/21/2014	TAPIA, ROSA	NEW HAMPTON	ROMERO, MANUEL	TAPIA, ROSA
04/26/2014	*LINSKOTT SR, ROBERT E	HAVERHILL	LINSKOTT, JOSEPH H	SEAVEY, THELMA
04/27/2014	PONGRACE, JAMES	EXETER	PONGRACE, JOSEPH	ERICKSON, ELLEN
05/06/2014	BOIES III, DAVID	PORTSMOUTH	BOIES JR, DAVID	CLARK, EUGENIA
05/16/2014	TURCHAN, THEODORE	EXETER	TURCHAN, WALTER	BANAS, HELEN
05/18/2014	ROBINSON, EDWARD	EXETER	ROBINSON, EUGENE	BAILEY, FLORRIE
05/18/2014	*TATTERSALL, DOROTHY M	EXETER		
05/21/2014	*CACCIOLA, FLORENCE GRACE	HAMPTON	BRODEUR, HENRY J	BROWN, BRIDGET B
05/30/2014	*LECCHI, JUDITH R	EXETER		

*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the Year Ending December 31, 2014.

DATE	NAME	PLACE OF DEATH	FATHER	MOTHER
06/01/2014	LONG, PATRICIA	EXETER	BUTLER, WILLIAM	DONNELLY, MARY
06/19/2014	*REMINGTON, MICHAEL E	EXETER	REMINGTON, HAROLD, E	MCLAUGHLIN, MARY E
06/26/2014	FLEMING, PETER	PORTSMOUTH	FLEMING, ALFRED	DENNEN, ELLEN
07/15/2014	BEGLEY JR, JOHN	EXETER	BEGLEY, JOHN	VOSE, ISABEL
07/17/2014	HITCHINGS, JOHN	PORTSMOUTH	HITCHINGS, JOHN	ST JOHN, SANDRA
08/02/2014	THOMAS, SAMUEL	PORTSMOUTH	THOMAS, PAUL	GORDON, LYNNE
08/03/2014	ROBINSON, RITA	RYE	GARJIAN, HAGOP	TOROSIAN, ISGOUNE
08/06/2014	*CLARK, P HAYDEN	RYE		
08/28/2014	DINGIVAN, GERALD	NORTH HAMPTON	DINGIVAN, RICHARD	CLIGGOTT, ROSEMARY
08/29/2014	*AMBROSE, BARBARA	PORTSMOUTH	O'BRIEN, MARK	HAND, MARQUERITE
09/01/2014	*INGALLS, DAVID EDMOND	NORTH HAMPTON	INGALLS, EDMOND	SNELL, LITA
09/04/2014	FEDELE, SUSAN	PORTSMOUTH	FOERI, WILLIAMS	MCCLOSKEY, ANN
09/04/2014	CAIN, RUTH	NORTH HAMPTON	OSTERBERG, CARL	SYLVANUS, ALICE
09/08/2014	*DALRYMPLE, DOROTHY I	HAMPTON	SCHELL, HOMER	WIESEN, DOROTHY
09/12/2014	*LEGACY, RACHEL	Lee	MUNROE, WILLIAM	BAKER, ISABELLE
09/16/2014	WHEELER, DONALD	NORTH HAMPTON	WHEELER, HERBERT	DERBY, MARGARET
09/24/2014	DIPIETRO, GAIL P	NORTH HAMPTON	LAVOIE, PETER	WALSH, ABIGAIL
09/27/2014	INGLIS SR, MICHAEL	NORTH HAMPTON	INGLIS JR, RALPH	PEABODY, LOUISE
09/28/2014	MILLER, ELIZABETH	DOVER	MILLER, NORMAN	BROADWAY, DOROTHY
10/02/2014	SWENSON, KARNA	NORTH HAMPTON	SWENSON, ALBERT	ANDERSON, ELIZABETH
10/02/2014	BERGERON, JUDITH WOODWORTH	HAMPTON	WOODWORTH, JOHN	ATWOOD, GENE
10/19/2014	SMITH SR, ROBERT	PORTSMOUTH	SMITH, DONALD	DOSTIE, JEAN
11/07/2014	CASEY, SHEILA	PORTSMOUTH	O'DONNELL, MATHEW	FLANAGAN, GLADYS
11/07/2014	*CLOUTIER, JOSEPH ALFRED	CENTRALIA, WA		
11/08/2014	JAECKEL, JACK	PORTSMOUTH	JAECKEL, GEORGE	GERBER, RUTH
11/23/2014	*PERREAULT, JOSEPH LEO	NORTH HAMPTON	PERREAULT, WILFRED	LAMBERT, LEDA
11/24/2014	DERBY, DONALD	PORTSMOUTH	JDERBY, ROGER	BURNES, DOROTHY
11/26/2014	*TOURTELLOT, RICHARD CHESTER	HAMPTON	TOURTELLOT, CARL T	LARAWAY, IRENE

*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector

Deaths Recorded in the Town of North Hampton for the Year Ending December 31, 2014.

12/04/2014	PAUL III, GEORGE	PORTSMOUTH	PAUL JR, GEORGE	PRATT, CLARA
12/09/2014	LECLAIR, MARY P	EXETER	MORENCY, ALFRED	ST. PIERRE, MARY ROSE
12/11/2014	DEMISCH, REBECCA	NORTH HAMPTON	WITHAM, PERLEY	PERKINS, MADELINE
12/13/2014	*SCHMIDT, GEORGE R	PORTSMOUTH		
12/20/2014	*GODFREY, DARLENE ANN	NEWMARKET	GALVIN, JOHN	BURBEY, THERESA
12/27/2014	SANDERSON JR, JARIB	RYE	SANDERSON SR, JARIB	WOODS, GWENDOLYN
12/29/2014	ERSKINE, BARRY	NORTH HAMPTON	ERSKINE, GORDON	CHANDLER, MARY
12/30/2014	JENKINS, BRIDGET	NORTH HAMPTON	MAHONEY, BRIAN	FLEMING, M

*Denotes information taken from burial permit.

I certify the above returns are correct, according to the best of my knowledge and belief.

Susan M Buchanan, Town Clerk/Tax Collector

RECORDED BIRTHS

Births Recorded in the Town of North Hampton for the Year Ending December 31, 2014.

DATE	CHILDS NAME	PLACE OF BIRTH	FATHER	MOTHER
04/17/2014	MARSTON, HARRISON SEAN	PORTSMOUTH	MARSTON, KEITH	MARSTON, JESSICA
06/05/2014	COTE, CHRISTIAN JOSEPH	STRATHAM	COTE, LAYTON	COTE, LISA
06/17/2014	MAGRI, LILLIAN JEAN	PORTSMOUTH	MAGRI, MICHAEL	MAGRI, CARISSA
06/17/2014	KING, BOWEN WILLIAM	PORTSMOUTH	KING, MICHAEL	AYERS, ELIZABETH
07/07/2014	STANTON, ASHTON LATHAM	PORTSMOUTH	STANTON, ASHTON	STANTON, ERIN
07/24/2014	NEWCOMB, JOSEPH ANDREW	EXETER	NEWCOMB, DANA	NEWCOMB, AMANDA
11/19/2014	PENNEY, MAXWELL BRANDON	EXETER		PENNEY, JAMI
12/19/2014	MANNES, RYLEE PARKER	PORTSMOUTH	MANNES, SCOTT L	MANNES, CALEY J

I certify the above returns are correct, according to the best of my knowledge and belief.
Susan M Buchanan, Town Clerk/Tax Collector

NORTH HAMPTON, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2014

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INDEPENDENT AUDITORS' REPORT

MELANSON HEATH
ACCOUNTANTS • AUDITORS

102 Perimeter Road
Nashua, NH 03063
(603) 882-1111
melansonheath.com

Additional Offices:

Andover, MA
Greenfield, MA
Manchester, NH
Ellsworth, ME

To the Board of Selectmen
North Hampton, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Hampton, New Hampshire, as of June 30, 2014, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2015 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

Melanson Heath

January 23, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of North Hampton, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2014. Unless otherwise noted, all amounts are expressed in thousands.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues. The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available

at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$10,494 (i.e., net position), a change of \$686 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$4,001, a change of \$(49) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,324, a change of \$426 in comparison to the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$3,558, a change of \$(196) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 12,651	\$ 12,650
Capital assets	<u>11,689</u>	<u>10,780</u>
Total assets	24,340	23,430
Long-term liabilities outstanding	4,851	4,910
Other liabilities	<u>661</u>	<u>316</u>
Total liabilities	5,512	5,226
Deferred inflows of resources	8,334	8,396
Net position:		
Invested in capital assets, net	7,773	6,779
Restricted	1,498	1,709
Unrestricted	<u>1,223</u>	<u>1,320</u>
Total net position	<u>\$ 10,494</u>	<u>\$ 9,808</u>

CHANGES IN NET POSITION

	<u>Governmental Activities</u>	
	<u>2014</u>	<u>2013</u>
Revenues:		
Program revenues:		
Charges for services	\$ 507	\$ 436
Operating grants and contributions	43	32
General revenues:		
Property taxes	4,868	4,547
Motor vehicle permits and fees	1,258	1,109
Grants and contributions not restricted to specific programs	312	277
Investment income	13	11
Other	<u>108</u>	<u>79</u>
Total revenues	7,109	6,491

(continued)

(continued)

	Governmental Activities	
	2014	2013
Expenses:		
General government	1,470	1,461
Public safety	3,040	2,888
Public works	961	914
Sanitation	116	117
Health and welfare	90	84
Culture and recreation	610	562
Conservation	12	11
Interest on long-term debt	124	157
Total expenses	6,423	6,194
Change in net position	686	297
Net position - beginning of year	9,808	9,511
Net position - end of year	\$ 10,494	\$ 9,808

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$10,494, a change of \$686 from the prior year.

The largest portion of net position \$7,773 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$1,498 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$1,223 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$686. Key elements of this change are as follows:

General fund revenues and transfers in in excess of expenditures and transfers out	\$ 98
Special revenue fund expenditures and transfers out in excess of revenues and transfers in	(155)
Trust fund revenues over expenditures	8
Increase in capital assets from existing resources	706
Other	<u>29</u>
Total	<u>\$ 686</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$4,001, a change of \$(49) in comparison to the prior year. Key elements of this change are as follows:

General fund revenues and transfers in in excess of expenditures and transfers out	\$ 98
Conservation commission contribution for Dale farm acquisition	(350)
Other Special revenue fund revenues and transfers in in excess of expenditures and transfers out	195
Trust fund revenues over expenditures	<u>8</u>
Total	<u>\$ (49)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,324, while total fund balance was \$2,535. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>	<u>% of Total General Fund Expenditures⁽¹⁾</u>
Unassigned fund balance	\$ 1,324	\$ 898	\$ 426	21.1%
Total fund balance	\$ 2,535	\$ 2,437	\$ 98	40.3%

⁽¹⁾ Excludes School District Expenditures.

The total fund balance of the general fund changed by \$98 during the current fiscal year. Key factors in this change are as follows:

Use of fund balances as a funding source	\$ (84)
Revenues greater than budget	216
Expenditures less than budget	30
Property tax collections greater than commitment	179
Expenditures of capital reserves	(230)
Other	<u>(13)</u>
Total	<u>\$ 98</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>
Capital reserve accounts	\$ <u>1,178</u>	\$ <u>1,408</u>	\$ <u>(230)</u>
Total	\$ <u>1,178</u>	\$ <u>1,408</u>	\$ <u>(230)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There was no change between the original budget and the final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to \$11,689 (net of accumulated depreciation), a change of \$909 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Road Reconstruction \$206
- Purchase of a Dale farm land \$500
- Purchase of Dump Truck \$162
- Purchase of Police Cruisers \$ 74

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$3,558, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to Financial Statements.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

FUTURE BUDGETARY IMPLICATIONS

The unassigned General Fund balance at the end of the 2014 fiscal year was \$1,323,679. This was a significant increase over the past year. The fund balance must support the irregular cash flow requirements of payments to the School, County, Village District and State for taxes collected on their behalf. The Select Board has identified significant activities or events, which will have impact on future Town finances, including:

1. The State of New Hampshire's responsibility for funding local education remains a subject of legislative debate and adjustment. Accordingly, the amount of state aid remains inconsistent and subject to annual fluctuation.
2. The Select Board continues to work on identifying the challenges associated with Town Facilities and the most cost effective way to meet them. Architects have designed a new public safety facility and space for Town Offices and the Library. The cost of implementing that design will be significant, but the cost of doing nothing will impose significant maintenance and energy costs in the coming years. The plan is to be on the 2015 Warrant for voters to approve.
3. The State of New Hampshire Retirement System is currently under funded by a significant amount. While the State Legislature has taken steps to address this issue, they have not addressed items such as the continuous funding of the health subsidies and cost-of-living adjustments for retired employees. Also, the System Trustees reduced the assumed rate of return on investments, placing an additional financial burden upon the Town. This could have a major impact on the contributions that the Town makes to the system on behalf of its employees.
4. Reported economic activity continues to increase nation-wide and in New Hampshire, although improvements have been uneven. It is not anticipated that the State will resume its past funding of revenue sharing programs, which may result in additional expenses for the Town or a reduction in services.
5. The Town completed a Town-wide property revaluation in the prior year in accordance with the NH State Constitution. The overall Town valuation only decreased approximately 0.5%, indicating that real estate values are recovering.
6. The collective bargaining agreement with the North Hampton Fire Fighters is set to expire on June 30, 2015. The Town is actively negotiating another agreement.
7. Health insurance rates continue to rise intermittently at significant levels. The Town has agreements with its represented employees in the Police, Public Works and Fire Departments which resulted in a higher deductible plan which should promote health rate stability.

8. The Town currently receives its healthcare insurance from HealthTrust, formerly known as the Local Government Center (LGC). The HealthTrust completed its reorganization in September 2013 and continues to monitor and assist with the implementation of changes required by the Federal healthcare reform law. While HealthTrust suggests no major changes in the way health care coverage is provided, the effect of the Affordable Care Act presents future uncertainties regarding health care.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the North Hampton's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Finance Director
North Hampton, New Hampshire
233 Atlantic Avenue - 2nd Floor
North Hampton, NH 03862

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF NET POSITION

JUNE 30, 2014

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$ 7,181,165
Receivables, net of allowance for uncollectibles:	
Property taxes	5,203,298
Departmental and other	46,151
Other assets	21,838
Noncurrent:	
Property taxes	198,587
Capital assets:	
Capital assets being depreciated, net of accumulated depreciation	3,807,155
Capital assets not being depreciated	<u>7,881,739</u>
TOTAL ASSETS	24,339,933
LIABILITIES	
Current:	
Accounts payable	148,138
Accrued liabilities	246,161
Other current liabilities	267,032
Current portion of long-term liabilities:	
Bonds payable	196,128
Capital leases	139,257
Landfill liability	22,816
Accrued employee benefits	9,537
Noncurrent:	
Bonds payable, net of current portion	3,361,937
Capital leases, net of current portion	218,311
Landfill liability, net of current portion	296,599
Accrued employee benefits, net of current portion	205,570
Net OPEB obligation	<u>400,472</u>
TOTAL LIABILITIES	5,511,958
DEFERRED INFLOWS OF RESOURCES	8,333,793
NET POSITION	
Net investment in capital assets	7,773,261
Restricted for:	
Grants and other statutory restrictions	1,043,224
Permanent funds:	
Nonexpendable	446,092
Expendable	8,753
Unrestricted	<u>1,222,852</u>
TOTAL NET POSITION	\$ <u>10,494,182</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:					
General government	\$ 1,470,133	\$ 165,154	\$ -	\$ -	\$ (1,304,979)
Public safety	3,039,901	193,121	38,498	-	(2,808,282)
Highways and streets	960,686	-	-	-	(960,686)
Sanitation	116,149	10,561	-	-	(105,588)
Health and welfare	90,309	-	-	-	(90,309)
Culture and recreation	609,691	138,451	4,530	-	(466,710)
Conservation	12,080	-	-	-	(12,080)
Interest on long-term debt	<u>123,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(123,553)</u>
Total Governmental Activities	<u>\$ 6,422,502</u>	<u>\$ 507,287</u>	<u>\$ 43,028</u>	<u>\$ -</u>	<u>(5,872,187)</u>
General Revenues and transfers:					
Property taxes					4,867,720
Motor vehicle permits and fees					1,257,510
Grants and contributions not restricted to specific programs					312,455
Investment income					12,913
Other					<u>108,032</u>
Total general revenues and transfers					<u>6,558,630</u>
Change in Net Position					686,443
Net Position:					
Beginning of year					<u>9,807,739</u>
End of year					<u>\$ 10,494,182</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2014

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 5,309,539	\$ 1,871,626	\$ 7,181,165
Receivables:			
Property taxes	5,996,443	-	5,996,443
Departmental and other	2,227	85,104	87,331
Due from other funds	1,801,092	312,645	2,113,737
Advances to other funds	31,703	-	31,703
Other assets	21,837	-	21,837
TOTAL ASSETS	\$ 13,162,841	\$ 2,269,375	\$ 15,432,216
LIABILITIES			
Accounts payable	\$ 141,727	\$ 6,415	\$ 148,142
Retainage payable	119,620	-	119,620
Due to other funds	1,442,628	671,109	2,113,737
Advances from other funds	-	31,703	31,703
Due to other governments	3,792	-	3,792
Other liabilities	259,360	15,130	274,490
TOTAL LIABILITIES	1,967,127	724,357	2,691,484
DEFERRED INFLOWS OF RESOURCES	8,660,870	78,652	8,739,522
FUND BLANCES			
Nonspendable	31,703	446,092	477,795
Restricted	-	1,051,977	1,051,977
Committed	1,177,892	-	1,177,892
Assigned	1,570	-	1,570
Unassigned	1,323,679	(31,703)	1,291,976
TOTAL FUND BALANCES	2,534,844	1,466,366	4,001,210
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 13,162,841	\$ 2,269,375	\$ 15,432,216

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

JUNE 30, 2014

Total governmental fund balances	\$ 4,001,210
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	11,688,894
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	(230,004)
<ul style="list-style-type: none">• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(115,291)
<ul style="list-style-type: none">• Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable	(3,558,065)
Capital leases	(357,568)
Landfill liability	(319,415)
Accrued employee benefits	(215,107)
Net OPEB obligation	<u>(400,472)</u>
Net position of governmental activities	<u>\$ 10,494,182</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2014

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 5,145,283	\$ -	\$ 5,145,283
Licenses and permits	1,257,510	-	1,257,510
Intergovernmental	312,455	38,578	351,033
Charges for services	62,060	413,592	475,652
Investment income	7,128	5,785	12,913
Miscellaneous	<u>86,350</u>	<u>20,295</u>	<u>106,645</u>
Total Revenues	6,870,786	478,250	7,349,036
Expenditures:			
Current:			
General government	1,323,390	490,704	1,814,094
Public safety	3,064,083	70,410	3,134,493
Highways and streets	876,183	-	876,183
Sanitation	138,965	-	138,965
Welfare	30,759	-	30,759
Culture and recreation	54,243	550,157	604,400
Conservation	12,080	-	12,080
Debt service	471,985	-	471,985
Capital outlay	<u>315,000</u>	<u>-</u>	<u>315,000</u>
Total Expenditures	<u>6,286,688</u>	<u>1,111,271</u>	<u>7,397,959</u>
Excess (deficiency) of revenues over (under) expenditures	584,098	(633,021)	(48,923)
Other Financing Sources (Uses):			
Transfers in	26,400	512,773	539,173
Transfers out	<u>(512,773)</u>	<u>(26,400)</u>	<u>(539,173)</u>
Total Other Financing Sources (Uses)	<u>(486,373)</u>	<u>486,373</u>	<u>-</u>
Changes in fund balances	97,725	(146,648)	(48,923)
Fund Balances, at Beginning of Year	<u>2,437,119</u>	<u>1,613,014</u>	<u>4,050,133</u>
Fund Balances, at End of Year	<u>\$ 2,534,844</u>	<u>\$ 1,466,366</u>	<u>\$ 4,001,210</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

Net change in fund balances - Total governmental funds	\$ (48,923)
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay purchases, net of disposals	1,204,749
Depreciation	(295,896)
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	(240,086)
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: 	
Issuance of capital leases	(256,300)
Repayments of debt	196,128
Repayments of leases	145,652
<ul style="list-style-type: none"> In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	6,652
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds: 	
Decrease in landfill liability	22,816
Increase in liability for accrued employee benefits	(24,375)
Increase in OPEB liability	<u>(23,974)</u>
Change in net position of governmental activities	\$ <u>686,443</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final <u>Budget</u>	Actual <u>Amounts</u>	Variance With Final Budget Positive <u>(Negative)</u>
Revenues:			
Taxes	\$ 4,966,103	\$ 4,966,103	\$ -
Licenses and permits	1,065,325	1,257,510	192,185
Intergovernmental	281,764	312,455	30,691
Charges for services	26,380	32,612	6,232
Investment income	3,000	4,619	1,619
Miscellaneous	<u>96,270</u>	<u>81,543</u>	<u>(14,727)</u>
Total Revenues	6,438,842	6,654,842	216,000
Expenditures:			
Current:			
General government	1,121,239	1,189,738	(68,499)
Public safety	2,847,657	2,765,958	81,699
Highways and streets	835,474	877,753	(42,279)
Sanitation	158,220	138,965	19,255
Welfare	42,731	15,259	27,472
Culture and recreation	418,636	408,419	10,217
Conservation	14,300	12,080	2,220
Debt service	471,985	471,985	-
Capital outlay	<u>315,000</u>	<u>315,000</u>	<u>-</u>
Total Expenditures	<u>6,225,242</u>	<u>6,195,157</u>	<u>30,085</u>
Other financing sources (uses):			
Use of fund balance	83,597	-	(83,597)
Transfers in	56,400	56,400	-
Transfers out	<u>(353,597)</u>	<u>(353,597)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(213,600)</u>	<u>(297,197)</u>	<u>(83,597)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>162,488</u>	\$ <u>162,488</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	Private Purpose Trust <u>Fund</u>	Agency <u>Fund</u>
<u>ASSETS</u>		
Cash and short-term investments	\$ <u>243,299</u>	\$ <u>26,642</u>
Total Assets	243,299	26,642
 <u>LIABILITIES</u>		
Other liabilities	<u>-</u>	<u>26,642</u>
Total Liabilities	<u>-</u>	<u>26,642</u>
 <u>NET POSITION</u>		
Total net position held in trust	\$ <u><u>243,299</u></u>	\$ <u><u>-</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED JUNE 30, 2014

	<u>Private Purpose Trust Fund</u>
Additions:	
Gifts and contributions	\$ 130,366
Investment income	<u>405</u>
Total additions	130,771
Deductions:	
General expenses	<u>124,076</u>
Total deductions	<u>124,076</u>
Net change	6,695
Net position:	
Beginning of year	<u>236,604</u>
End of year	<u><u>\$ 243,299</u></u>

The accompanying notes are an integral part of these financial statements.

NORTH HAMPTON, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the North Hampton (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected three-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2014, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *agency fund* is custodial in nature and is used to account for funds held for others.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds, and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only), is reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an esti-

mated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	20-50
Equipment and vehicles	5-20
Infrastructure	40

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "Net Position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific

future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision-making authority in the government (i.e., The Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic

financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 6,870,786	\$ 6,286,688
Other financing sources/uses (GAAP Basis)	<u>26,400</u>	<u>512,773</u>
Subtotal (GAAP Basis)	6,897,186	6,799,461
Adjust tax revenue to accrual basis	(179,180)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(15,500)
Add end-of-year appropriation carryforwards from expenditures	-	1,570
To reverse the effect of non- budgeted activity	<u>(6,764)</u>	<u>(236,777)</u>
Budgetary Basis	<u>\$ 6,711,242</u>	<u>\$ 6,548,754</u>

D. Deficit Fund Equity

The following funds had deficits as of June 30, 2014:

Capital project fund	\$ (31,703)
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The deficits in these funds will be eliminated through future bond proceeds, or future transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town's policy for custodial credit risk is all deposits and investments of public funds placed with an Authorized Financial Institution in excess of FDIC insured limits must be fully

collateralized by (a) Eligible Securities or (b) a letter of credit issued by a fully creditworthy financial institution including a government sponsored enterprise.

As of June 30, 2014, none of the Town's bank balance of \$7,474,903 was exposed to custodial credit risk as uninsured or uncollateralized.

4. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2014 consist of the following (in thousands):

2015 Property taxes levied in advance	\$ 5,669
2014 Tax liens	133
2013 Tax liens	60
Prior tax liens	<u>134</u>
Total	<u>\$ 5,996</u>

5. Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the School District, the Little Boars Head Village District, and the County of Rockingham. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

Property taxes	\$ 567
Tax liens	<u>27</u>
Total	<u>\$ 594</u>

7. Interfund Fund Receivables/Payables and Transfers In/Out

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2014 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
General Fund	\$ 1,801,092	\$ 1,442,628	\$ 31,703	\$ -
Nonmajor funds:				
Grants and revolving funds	37,504	-	-	-
Police Details	79,439	-	-	-
Recreation	40,313	-	-	-
Mosquito	-	128,711	-	-
PEG TV	54,342	167,550	-	-
Bandstand	-	302	-	-
Ambulance operating	6,724	-	-	-
Ambulance capital	94,323	-	-	-
Conservation	-	374,235	-	-
Capital project funds	-	-	-	31,703
Permanent trust funds	-	311	-	-
Total	<u>\$ 2,113,737</u>	<u>\$ 2,113,737</u>	<u>\$ 31,703</u>	<u>\$ 31,703</u>

This government reports interfund transfers between many of its funds. The sum of all transfers presented in the table agrees with the sum of interfund transfers presented in the governmental fund financial statements. The following is an analysis of interfund transfers made in fiscal year 2014.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 26,400	\$ 512,773
Nonmajor funds:		
Police Details	-	26,400
Library	354,176	-
Mosquito	158,597	-
Total	<u>\$ 539,173</u>	<u>\$ 539,173</u>

8. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,080	\$ -	\$ -	\$ 3,080
Machinery, equipment, and furnishings	2,284	499	(92)	2,691
Infrastructure	421	463	-	884
Total capital assets, being depreciated	5,785	962	(92)	6,655
Less accumulated depreciation for:				
Buildings and improvements	(1,218)	(66)	-	(1,284)
Machinery, equipment, and furnishings	(1,273)	(188)	92	(1,369)
Infrastructure	(153)	(42)	-	(195)
Total accumulated depreciation	(2,644)	(296)	92	(2,848)
Total capital assets, being depreciated, net	3,141	666	-	3,807
Capital assets, not being depreciated:				
Land	7,382	500	-	7,882
Construction in progress	257	-	(257)	-
Total capital assets, not being depreciated	7,639	500	(257)	7,882
Governmental activities capital assets, net	\$ 10,780	\$ 1,166	\$ (257)	\$ 11,689

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 40
Public safety	143
Public works	108
Culture and recreation	5
Total depreciation expense - governmental activities	\$ 296

9. Accounts Payable

Accounts payable represent fiscal year 2014 expenditures paid after July 1, 2014.

10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital and operating leases expiring in various years through 2015. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2014:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2015	\$ 148,946
2016	107,940
2017	43,825
2018	27,427
2019	26,738
2020	<u>26,030</u>
Total minimum lease payments	380,906
Less amounts representing interest	<u>(23,338)</u>
Present Value of Minimum Lease Payments	<u>\$ 357,568</u>

11. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/14</u>
Public works facility	2028	4.0 - 5.0 %	\$ 580,000
Conservation land acquisition	2037	4.0 - 5.0 %	2,005,000
Conservation land acquisition	2017	4.50%	225,000
State of NH Project # 329-01	2019	3.20%	68,535
State of NH Project # 329-02	2020	2.80%	14,530
General obligation bond	2032	3.83%	<u>665,000</u>
Total Governmental Activities:			<u>\$ 3,558,065</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2014 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 196,128	\$ 152,695	\$ 348,823
2016	206,128	143,925	350,053
2017	211,128	134,730	345,858
2018	141,128	127,000	268,128
2019	141,128	121,143	262,271
2020 - 2024	737,425	516,301	1,253,726
2025 - 2029	845,000	346,101	1,191,101
2030 - 2034	690,000	178,952	868,952
2035 - 2037	<u>390,000</u>	<u>35,552</u>	<u>425,552</u>
Total	<u>\$ 3,558,065</u>	<u>\$ 1,756,399</u>	<u>\$ 5,314,464</u>

The general fund has been designated as the source to repay the general obligation long-term debt outstanding as of June 30, 2014.

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2014, the following changes occurred in long-term liabilities (in thousands):

	Total Balance <u>7/1/13</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/14</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/14</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 3,754	\$ -	\$ (196)	\$ 3,558	\$ (196)	\$ 3,362
Capital leases	247	256	(145)	358	(139)	219
Landfill closure	342	-	(22)	320	(23)	297
Accrued employee benefits	191	34	(10)	215	(10)	205
Net OPEB obligation	<u>376</u>	<u>118</u>	<u>(94)</u>	<u>400</u>	<u>-</u>	<u>400</u>
Totals	<u>\$ 4,910</u>	<u>\$ 408</u>	<u>\$ (467)</u>	<u>\$ 4,851</u>	<u>\$ (368)</u>	<u>\$ 4,483</u>

12. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the Town reports a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date.

The \$319,415 reported as landfill closure and postclosure care liability at June 30, 2014 represents that cumulative amount reported to date based on the use of 100% of the estimated capacity of the landfill. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

13. **Deferred Inflows of Resources**

Deferred inflows of resources are the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2014:

	Entity-wide Basis	Fund Basis	
	Governmental	Governmental	
	<u>Activities</u>	<u>General Fund</u>	<u>Nonmajor</u>
Unavailable revenue	\$ -	\$ 327	\$ 79
Property taxes levied in advance	5,620	5,620	-
Property taxes collected in advance	2,714	2,714	-
Total	<u>\$ 8,334</u>	<u>\$ 8,661</u>	<u>\$ 79</u>

14. **Restricted Net Position**

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

15. **Governmental Funds - Balances**

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30, 2014:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund

reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2014:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Advances to other funds	\$ 31,703	\$ -	\$ 31,703
Nonexpendable permanent funds	-	446,092	446,092
Total Nonexpendable permanent funds	31,703	446,092	477,795
Restricted			
Grants and revolving funds	-	37,224	37,224
Police details	-	83,899	83,899
Recreation	-	39,410	39,410
Library	-	303,376	303,376
Mosquito	-	35,662	35,662
Heritage and sidewalk	-	7,607	7,607
PEG television	-	196,644	196,644
Bandstand	-	100,802	100,802
Ambulance operating	-	5,757	5,757
Ambulance capital	-	94,323	94,323
Cemetery	-	284	284
Conservation	-	138,236	138,236
Expendable permanent funds	-	8,753	8,753
Total Restricted	-	1,051,977	1,051,977

(continued)

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	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Committed			
Building maintenance	57,318	-	57,318
Library building	257,466	-	257,466
Tennis court	32,236	-	32,236
Fire Department	47,791	-	47,791
Road reclamation	856	-	856
Town buildings	207,714	-	207,714
Coakley	299,698	-	299,698
Document management	42,343	-	42,343
Health stabilization	90,955	-	90,955
Accrued benefit liability	21,036	-	21,036
Earned time settlement	20,256	-	20,256
Paramedic training	24,133	-	24,133
Revaluation	38,205	-	38,205
Municipal transportation	37,885	-	37,885
Total Committed	<u>1,177,892</u>	<u>-</u>	<u>1,177,892</u>
Assigned			
For encumbrances			
Public works	<u>1,570</u>	<u>-</u>	<u>1,570</u>
Total Assigned	<u>1,570</u>	<u>-</u>	<u>1,570</u>
Unassigned	<u>1,323,679</u>	<u>(31,703)</u>	<u>1,291,976</u>
Total Unassigned	<u>1,323,679</u>	<u>(31,703)</u>	<u>1,291,976</u>
Total Fund Balance	<u>\$ 2,534,844</u>	<u>\$ 1,466,366</u>	<u>\$ 4,001,210</u>

16. General Fund Unassigned Fund Balance

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

17. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government.

Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Abatements - There are several cases pending before the New Hampshire Superior Court and Bureau of Tax and Land Appeals in regard to alleged discrepancies in property assessments. According to the Town's counsel, the probable outcome of these cases at the present time is indeterminable, although the Town expects such amounts, if any, to be immaterial.

18. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Position over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by RSA 100-A:50. As of January 1, 2014, the actuarial valuation date, approximately 12 retirees and 35 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2014 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2014, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of January 1, 2013.

Annual Required Contribution (ARC)	\$ 157,877
Interest on net OPEB obligation	-
Adjustment to ARC	<u>(40,353)</u>
Annual OPEB cost	117,524
Contributions made	<u>(93,550)</u>
Increase in net OPEB obligation	23,974
Net OPEB obligation - beginning of year	<u>376,498</u>
Net OPEB obligation - end of year	<u><u>\$ 400,472</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014	\$ 23,974	0%	\$ 400,472
2013	\$ 13,049	0%	\$ 360,217
2012	\$ 16,281	0%	\$ 363,449
2011	\$ 173,584	0%	\$ 347,168
2010	\$ 173,584	0%	\$ 173,584

The Town's net OPEB obligation as of June 30, 2014 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of January 1, 2014, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 1,047,760
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,047,760</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 2,277,013</u>
UAAL as a percentage of covered payroll	<u>46%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the Notes to Financial Statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an initial annual healthcare cost trend rate of 10.0% which decreases to a 5.0% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.0%.

19. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7% for group I employees and 11.80% and 11.55% for Fire and Police group II employees, respectively. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 8.8% for group I employees and 22.89% and 19.99% for Fire and Police group II employees, respectively. The Town's contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$511,118, \$398,685, and \$383,906, respectively, which were equal to its annual required contributions for each of these years.

20. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

21. Implementation of New GASB Standards

The GASB has issued Statement 68 Accounting and Financial Reporting for Pensions, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by recognizing as a liability and expense, the Town's applicable portion of the New Hampshire Retirement System's actuarially accrued liability.

TOWN OF NORTH HAMPTON, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2014
(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
01/01/14	\$ -	\$ 1,047,760	\$ 1,047,760	0.0%	\$ 2,277,013	46%
01/01/13	\$ -	\$ 728,825	\$ 728,825	0.0%	\$ 2,210,692	33%
01/01/12	\$ -	\$ 803,022	\$ 803,022	0.0%	\$ 2,111,589	38%
01/01/11	\$ -	\$ 1,037,576	\$ 1,037,576	0.0%	\$ 2,083,508	50%

See Independent Auditors' Report.